

COMMITTEE ON NATURAL RESOURCES
113th Congress Disclosure Form
As required by and provided for in House Rule XI, clause 2(g) and
the Rules of the Committee on Natural Resources

Subcommittee on Energy and Mineral Resources
Oversight hearing on *"U.S.-Mexico Transboundary Hydrocarbon Agreement and Steps Needed for Implementation"* and a legislative hearing on: **HR 1613 (Duncan of SC, Hastings of WA and Salmon),**
"Outer Continental Shelf Transboundary Hydrocarbon Agreements Authorization Act."
April 25, 2013

For Individuals:

1. Name:
2. Address:
3. Email Address:
4. Phone Number:

* * * * *

For Witnesses Representing Organizations:

1. Name: Athan Manuel
2. Name of Organization(s) You are Representing at the Hearing: Sierra Club
3. Business Address: [Information redacted for privacy]
4. Business Email Address: [Information redacted for privacy]
5. Business Phone Number: [Information redacted for privacy]

For all Witnesses

Name/Organization: Athan Manuel, Sierra Club

Title/Date of Hearing: Oversight hearing on “U.S.-Mexico Transboundary Hydrocarbon Agreement and Steps Needed for Implementation” and a legislative hearing on: HR 1613 (Duncan of SC, Hastings of WA and Salmon), “Outer Continental Shelf Transboundary Hydrocarbon Agreements Authorization Act” / April 25, 2013

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing. – I have worked for the Sierra Club for seven years, and have been a registered lobbyist since 1998, always working on environmental issues such as oil and gas drilling.

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing. – s/a, and letter c

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing. - Seven years with the Sierra Club, and 18 years with the state and national Public Interest Research Groups including 10 years in Florida working on a campaign to protect that state’s coasts from off shore drilling.

d. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and /or other agencies invited) that you have received in the current year and previous four years, including the source and the amount of each grant or contract. - None.

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed. – None by me personally.

f. A list of all federal lawsuits filed against you by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed. - None

g. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

Witnesses Representing Organizations

Name/Organization: Athan Manuel, Sierra Club

Title/Date of Hearing: Oversight hearing on “U.S.-Mexico Transboundary Hydrocarbon Agreement and Steps Needed for Implementation” and a legislative hearing on: HR 1613 (Duncan of SC, Hastings of WA and Salmon), “Outer Continental Shelf Transboundary Hydrocarbon Agreements Authorization Act” / April 25, 2013

h. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying. – I am the director of Sierra Club’s Lands Protection Program, in charge of federal policy work on public lands and oil and gas issues.

i. Any federal grants or contracts (including subgrants or subcontracts) from the *Department of the Interior (and /or other agencies invited)* that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s). - None

j. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s). – Sent via email

k. A list of all federal lawsuits filed against the organization(s) you represent at the hearing by the federal government in the current year and the previous four years, giving the name of the lawsuit, the subject matter of the lawsuit, and the federal statutes under which the lawsuits were filed. – None for me.

l. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)). – Sent via email

PUBLIC DISCLOSURE COPY

Form **990**

OMB No. 1545-0047

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)

2011

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 2011 calendar year, or tax year beginning , 2011, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C
 Sierra Club
 85 Second Street, 2nd Floor
 San Francisco, CA 94105-3441

D Employer Identification Number
 94-1153307

E Telephone number
 415-977-5500

G Gross receipts \$ 105,003,418.

F Name and address of principal officer: Michael Brune
 Same As C Above

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If 'No,' attach a list. (see instructions)

I Tax-exempt status 501(c)(3) 501(c) (4) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ www.sierraclub.org

K Form of organization: Corporation Trust Association Other ▶

L Year of Formation: 1892 **M State of legal domicile:** CA

H(c) Group exemption number ▶

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To explore, enjoy, and protect the wild places of the earth; practice & promote responsible use of the earth's ecosystems & resources; educate & enlist humanity to protect and restore the quality of the natural & human environment; use all lawful means to carry out these objectives.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a).....	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4	15
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a).....	5	678
	6 Total number of volunteers (estimate if necessary).....	6	8,560
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a	912,526.
b Net unrelated business taxable income from Form 990-T, line 34.....	7b	-238,222.	
Revenue	8 Contributions and grants (Part VIII, line 1h).....	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g).....	74,763,150.	84,963,879.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	7,695,375.	7,951,823.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	606,956.	799,093.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	3,803,245.	4,042,883.
		86,868,726.	97,757,678.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	2,237,087.	1,094,790.
	14 Benefits paid to or for members (Part IX, column (A), line 4).....		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	30,588,301.	32,779,900.
	16a Professional fundraising fees (Part IX, column (A), line 11e).....	2,054,199.	1,254,806.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 4,427,513.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	52,420,342.	56,100,015.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	87,299,929.	91,229,511.
19 Revenue less expenses. Subtract line 18 from line 12.....	-431,203.	6,528,167.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16).....	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26).....	68,425,262.	74,878,222.
	22 Net assets or fund balances. Subtract line 21 from line 20.....	18,079,007.	22,668,649.
		50,346,255.	52,209,573.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Adrienne Frazier Date: _____
 Type or print name and title: Asst Secretary

Paid Preparer Use Only

Print/Type preparer's name: John M. Kikuchi Preparer's signature: [Signature] Date: OCT 12 2012
 Check if self-employed PTIN: P00009948
 Firm's name: RK Taylor & Associates
 Firm's address: 2890 North Main St., Suite 305 Walnut Creek, CA 94597
 Firm's EIN: 68-0422725
 Phone no.: (925) 944-7662

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

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

If 'Yes,' describe these new services on Schedule O.

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

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 44,375,718. including grants of \$ 1,094,790.) (Revenue \$)

See Schedule O

4b (Code:) (Expenses \$ 18,861,800. including grants of \$) (Revenue \$)

Membership: support and funding of 63 volunteer chapters and approximately 376 groups, and the development of a broad-based volunteer membership.

4c (Code:) (Expenses \$ 10,139,360. including grants of \$) (Revenue \$)

Information and education: literary programs of Sierra Club Books, SIERRA, the organization's magazine, and Communications Group include non-print media channels and Digital Strategies (mission is to align the online activities and technological investments with the broader strategy and success of the Club).

SIERRA Magazine: published 6 issues per year with an average print run in excess of 564,000 magazines.

Sierra Club Books: offered over 100 environmental themed titles available for sale directly to the public and to retailers and other resellers.

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

(Expenses \$ 8,269,020. including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 81,645,898.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b	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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		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):		
28a	a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28b	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
28c	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		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>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3 b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	X	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	X	
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state?		
Note. See the instructions for additional information the organization must report on Schedule O.			
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13 c	Enter the amount of reserves on hand		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

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

Check if Schedule O contains a response to any question in this Part VI. **X**

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. 1a 15		
1b	Enter the number of voting members included in line 1a, above, who are independent. 1b 15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? 2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6	Did the organization have members or stockholders? See Schedule O 6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? See Schedule O 7a	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? See Sch. O 7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body? 8a	X	
8b	b Each committee with authority to act on behalf of the governing body? 8b	X	
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. 9		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ See Schedule O
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Louis Barnes 85 Second St. San Francisco CA 94105-3441 415-977-5500

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

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

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

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

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

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Lane E. Boldman Director	2	X					0.	0.	0.	
(2) Robbie Cox Director	2	X					0.	0.	0.	
(3) Jonathan Ela Director	2	X					0.	0.	0.	
(4) Larry Fahn Director	2	X					0.	0.	0.	
(5) Jessica Helm Director	2	X					0.	0.	0.	
(6) Donna Buell Secretary	2	X					0.	0.	0.	
(7) Aaron Mair Director	2	X					0.	0.	0.	
(8) Rob Wilder Director	2	X					0.	0.	0.	
(9) Robin Mann Bd President	2	X					0.	0.	0.	
(10) Jim Dougherty Director	2	X					0.	0.	0.	
(11) Susana Reyes Director	2	X					0.	0.	0.	
(12) Rafael Reyes Director	2	X					0.	0.	0.	
(13) David A. Scott Bd Vice Pres	2	X					0.	0.	0.	
(14) Chris Warshaw Fifth Officer	2	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Allison Chin Treasurer	2	X					0.	0.	0.	
(16) Louis Barnes CF Executive	50			X			191,194.	0.	38,708.	
(17) Hamilton Leong Controller	50			X			155,303.	0.	25,928.	
(18) Phil Eager Assoc Gen Couns	50			X			109,844.	0.	17,724.	
(19) Michael Brune Executive Direc	50			X			188,004.	0.	20,062.	
(20) Adrienne Frazier Mgr of Finance	50			X			88,639.	0.	13,938.	
(21) Laura Hoehn General Counsel	50			X			128,131.	0.	19,539.	
(22) Phil Wheeler Asst Treas	2			X			0.	0.	0.	
(23) Jacquelyn Brown Chief Advancement Officer	50				X		184,870.	0.	37,629.	
(24) Sarah Hodgdon Director of Conservation	50				X		177,033.	0.	21,915.	
(25) Bruce Niles Deputy Conservation Dir	50				X		163,259.	0.	18,950.	
1 b Sub-total							861,115.	0.	135,899.	
c Total from continuation sheets to Part VII, Section A							1,629,767.	0.	595,617.	
d Total (add lines 1b and 1c)							2,490,882.	0.	731,516.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **51**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Donor Services Group, LLC 6715 Sunset Blvd. Los Angeles, CA 90028	Telemarketing	237,277.
McGillivray, Westerberg, Bender 211 S. Paterson St. Madison, WI 53703	Legal	241,412.
Palm Coast Data, LLC 3787 Solutions Ctr Chicago, IL 60677	IT processing	1,457,917.
Western Environmental Law Center 1216 Lincoln St. Eugene, OR 97401	Legal	257,000.
Monitor Company Group LP D#3660 Boston, MA 02241	Org Consultant	178,003.

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 **16**

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 376,100.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 10,517.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 84,577,262.				
	g Noncash contributions included in lns 1a-1f: \$					
	h Total. Add lines 1a-1f		84,963,879.			
PROGRAM SERVICE REVENUE	Business Code					
	2a Outings & lodging		7,143,535.	7,143,535.		
	b Other program service rev		808,288.	808,288.		
	c -----					
	d -----					
	e -----					
	f All other program service revenue					
	g Total. Add lines 2a-2f		7,951,823.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		582,666.		582,666.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	6,629,098.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	6,410,971.	1,700.		
		c Gain or (loss)	218,127.	-1,700.		
	d Net gain or (loss)		216,427.		216,427.	
	8a Gross income from fundraising events (not including \$ 376,100. of contributions reported on line 1c). See Part IV, line 18	a	57,941.			
		b Less: direct expenses	b 283,788.			
		c Net income or (loss) from fundraising events		-225,847.		-225,847.
	9a Gross income from gaming activities. See Part IV, line 19	a				
		b Less: direct expenses	b			
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a	1,045,118.				
	b Less: cost of goods sold	b 549,281.				
	c Net income or (loss) from sales of inventory		495,837.	495,837.		
Miscellaneous Revenue		Business Code				
11a Royalties		2,718,835.			2,718,835.	
b Advertising		987,332.	74,806.	912,526.		
c Publication & circ		66,726.	66,726.			
d All other revenue						
e Total. Add lines 11a-11d		3,772,893.				
12 Total revenue. See instructions		97,757,678.	8,589,192.	912,526.	3,292,081.	

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).

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

<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 United States. See Part IV, line 21	1,094,790.	1,094,790.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,570,127.	814,986.	501,652.	253,489.
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.	0.	0.	0.
7 Other salaries and wages	22,189,083.	19,450,704.	411,928.	2,326,451.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	2,111,000.	1,798,673.	71,684.	240,643.
9 Other employee benefits	4,407,388.	3,676,355.	217,364.	513,669.
10 Payroll taxes	2,502,302.	2,132,081.	84,972.	285,249.
11 Fees for services (non-employees):				
a Management				
b Legal	5,116,900.	5,047,900.	5,700.	63,300.
c Accounting	216,766.		216,766.	
d Lobbying	575,512.	575,512.		
e Professional fundraising services. See Part IV, line 17	1,254,806.			1,254,806.
f Investment management fees	78,433.		78,433.	
g Other	12,959,262.	12,361,167.	82,301.	515,794.
12 Advertising and promotion	1,974,100.	1,693,100.	45,900.	235,100.
13 Office expenses	6,384,032.	5,480,132.	95,100.	808,800.
14 Information technology	502,926.	502,926.		
15 Royalties	361,300.	361,300.		
16 Occupancy	3,979,220.	3,261,120.	310,200.	407,900.
17 Travel	3,921,600.	3,390,800.	210,600.	320,200.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	642,600.	564,100.	30,600.	47,900.
23 Insurance	471,500.	444,800.	16,900.	9,800.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Chapter	14,088,582.	10,247,882.	2,650,500.	1,190,200.
b Printing and Publications	5,532,800.	5,062,000.	76,200.	394,600.
c Membership f/r	1,583,339.	1,583,339.		
d Other	1,282,000.	1,189,900.	48,700.	43,400.
e All other expenses	-3,570,857.	912,331.	600.	-4,483,788.
25 Total functional expenses. Add lines 1 through 24e	91,229,511.	81,645,898.	5,156,100.	4,427,513.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1	Cash – non-interest-bearing		1
	2	Savings and temporary cash investments	36,706,699.	2 36,593,060.
	3	Pledges and grants receivable, net	4,566,000.	3 6,893,600.
	4	Accounts receivable, net	2,016,100.	4 2,796,900.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use	285,400.	8 189,900.
	9	Prepaid expenses and deferred charges	2,619,200.	9 2,489,400.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 13,321,800.	
	b	Less: accumulated depreciation	10b 7,712,300.	10c 5,609,500.
	11	Investments – publicly traded securities	14,703,863.	11 15,027,362.
	12	Investments – other securities. See Part IV, line 11	4,485,700.	12 4,906,000.
	13	Investments – program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11	464,400.	15 372,500.
16	Total assets. Add lines 1 through 15 (must equal line 34)	68,425,262.	16 74,878,222.	
LIABILITIES	17	Accounts payable and accrued expenses	9,928,100.	17 10,490,524.
	18	Grants payable		18
	19	Deferred revenue	1,502,707.	19 1,635,325.
	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	987,100.	23 3,375,300.
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	5,661,100.	25 7,167,500.
	26	Total liabilities. Add lines 17 through 25	18,079,007.	26 22,668,649.
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	26,083,755.	27 24,480,773.
	28	Temporarily restricted net assets	2,943,300.	28 5,795,600.
	29	Permanently restricted net assets	21,319,200.	29 21,933,200.
	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	50,346,255.	33 52,209,573.	
34	Total liabilities and net assets/fund balances	68,425,262.	34 74,878,222.	

BAA

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	97,757,678.
2	Total expenses (must equal Part IX, column (A), line 25)	2	91,229,511.
3	Revenue less expenses. Subtract line 2 from line 1	3	6,528,167.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	50,346,255.
5	Other changes in net assets or fund balances (explain in Schedule O) .See. Schedule O	5	-4,664,849.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	52,209,573.

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? Yes No

b Were the organization's financial statements audited by an independent accountant? Yes No

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? Yes No

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? Yes No

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

BAA

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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

2011

▶ **Complete if the organization is described below.**

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, 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) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

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

Name of organization Sierra Club	Employer identification number 94-1153307
--	---

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. See Part IV
- 2 Political expenditures ▶ \$ 32,000.
- 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 ▶ \$ 32,000.
- 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. ▶ \$ 32,000.
- 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 the filing organization made payments. 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-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

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

Schedule **C** (Form 990 or 990-EZ) 2011

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 (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- 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)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<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)														
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?														

Yes 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.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2 a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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)).

For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912.			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
d 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).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	X

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

1 Dues, assessments and similar amounts from members.	1	18,218,800.
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).		
a Current year.	2a	3,120,188.
b Carryover from last year.	2b	
c Total.	2c	3,120,188.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	18,218,800.
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?	4	0.
5 Taxable amount of lobbying and political expenditures (see instructions).	5	0.

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; Part II-A; and Part II-B, line 1. Also, complete this part for any additional information.

Part I-A, Line 1 - Direct and Indirect Political Campaign Activities

The Sierra Club publicly comments about elected officials in their roles as candidates while not expressly advocating for their election or defeat.

The Sierra Club notifies its members in all membership solicitations that no portion

Part IV Supplemental Information *(continued)*

Part I-A, Line 1 - Direct and Indirect Political Campaign Activities (continued)

of the membership dues paid to Sierra Club is deductible for charitable tax purposes.

During 2011, the Sierra Club made a political expenditure in the amount of \$32,000 through one of its chapters.

Part IV Supplemental Information *(continued)*

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization

Employer identification number

Sierra Club

94-1153307

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

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

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements.....	2a
b Total acreage restricted by conservation easements.....	2b
c Number of conservation easements on a certified historic structure included in (a).....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.....	2d

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

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

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

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

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

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

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items See Part XIV
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____
- (ii) Assets included in Form 990, Part X..... ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____
- b Assets included in Form 990, Part X..... ▶ \$ _____

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

3 Using the organization's 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. See 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.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance.....	18,400,800.	16,145,200.	13,134,900.	0.	
b Contributions.....	614,000.	728,000.	776,500.		
c Net investment earnings, gains, and losses.....	-866,800.	1,527,600.	2,233,800.		
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....				0.	
f Administrative expenses.....					
g End of year balance.....	18,148,000.	18,400,800.	16,145,200.	0.	

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ 100.00 %
- c Temporarily restricted endowment ▶ _____ %

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

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

	Yes	No
(i) unrelated organizations.....		X
(ii) related organizations.....		X
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. See Part XIV

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land.....		562,700.		562,700.
b Buildings.....		2,424,993.	1,779,400.	645,593.
c Leasehold improvements.....		4,495,107.	1,302,734.	3,192,373.
d Equipment.....		5,839,000.	4,630,166.	1,208,834.
e Other.....				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 5,609,500.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other <u>Alternative investments</u>	4,906,000.	End of Year Market Value
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.) ▶	4,906,000.	

Part VIII Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶	

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Pension liability	7,167,500.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	7,167,500.

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). See Part XIV

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)	97,757,678.
2	Total expenses (Form 990, Part IX, column (A), line 25)	91,229,511.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	6,528,167.
4	Net unrealized gains (losses) on investments	-2,238,327.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV.) See Part XIV	-2,403,240.
9	Total adjustments (net). Add lines 4 through 8	-4,641,567.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	1,886,600.

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	102,916,500.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-2,238,327.
b	Donated services and use of facilities	2b	4,466,900.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.) See Part XIV	2d	2,930,249.
e	Add lines 2a through 2d	2e	5,158,822.
3	Subtract line 2e from line 1	3	97,757,678.
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	97,757,678.

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

1	Total expenses and losses per audited financial statements	1	101,029,900.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	4,466,900.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.) See Part XIV	2d	5,333,489.
e	Add lines 2a through 2d	2e	9,800,389.
3	Subtract line 2e from line 1	3	91,229,511.
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	91,229,511.

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 III, Line 1a - F/S Footnote For Art, Treasures, Etc.

The Club does not capitalize donated paintings, photographs, and rare books, as these items are held for public exhibition, education, or research in furtherance of public service and are protected and cared for by the Club throughout the life of the assets. Audited Financial Statements, footnote 1

Part III, Line 4 - Description Of Organization's Collections And How Furthers Exempt Purpose

The Sierra Club's fine art and library collections serve as reference materials for

Client 12190

Sierra Club

94-1153307

Schedule D, Part XI, Line 8
Other Changes In Net Assets Or Fund Balances

Pension related charges.....	\$ -2,467,600.
Segregated fund eliminations.....	64,360.
Total	<u>\$ -2,403,240.</u>

Schedule D, Part XII, Line 2d
Other Revenue Included In F/S But Not Included On Form 990

Pension related charges.....	\$ -2,467,600.
Reclass cost of sales.....	549,281.
Reclass fundraising reimbursements.....	4,200,000.
Segregated fund eliminations.....	364,780.
Special events expense.....	283,788.
Total	<u>\$ 2,930,249.</u>

Schedule D, Part XIII, Line 2d
Other Expenses And Losses Per Audited F/S

Reclass fundraising reimbursements.....	\$ 4,200,000.
Reclass to cost of sales.....	549,281.
Segregated fund eliminations.....	300,420.
Special event expense.....	283,788.
Total	<u>\$ 5,333,489.</u>

SCHEDULE G
(Form 990 or 990-EZ)

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No. 1545-0047

2011

Department of the Treasury
Internal Revenue Service

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.

**Open to Public
Inspection**

Name of the organization

Sierra Club

Employer identification number

94-1153307

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 and address 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Share Group 73 Chapel St. Newton MA 02458	Telemarketing		X	1,209,092.	814,728.	394,364.
2 Fnd for Pub Int 44 Winter St. Boston MA 02108	Canvassing	X		400,545.	672,825.	
3 Adams Hussey 1400 I St, NW Washington DC 20005	Direct Mail		X	6,212,117.	530,258.	5,681,859.
4 Telefund, Inc. 59 Temple Pl Boston MA 02111	Telemarketing		X	1,206,175.	365,730.	840,445.
5 Donor Sva Grp 11500 W.Olympic Los Angele CA	Telemarketing		X	681,994.	247,306.	434,688.
6 SD&A Teleserv 5757 W. Century LA CA 90045	Telemarketing		X	525,859.	83,684.	442,175.
7 FSI-Fundraising 411 N. Harbor San Pedro CA 90731	Telemarketing		X	61,592.	62,816.	
8 Pb Interest Com 7700 Leesburg Falls Chrc VA	Telemarketing		X	73,814.	47,510.	26,304.
9 Harris Direct 6800 Owensmouth Canoga Prk CA	Telemarketing		X		13,288.	
10						
Total				10,371,188.	2,838,145.	7,819,835.

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

AL AK AZ AR CA CO CT FL GA HI IL IN KS KY LA ME MD MA MI MN MS MO MT NH NJ NY NC ND
OH OK OR PA PR RI SC TN UT VA WA WV WI

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Other chapter (event type)	Dinner (event type)	1 (total number)	(add column (a) through column (c))
	1	287,285.	77,660.	69,096.	434,041.
	2	242,592.	64,412.	69,096.	376,100.
	3	44,693.	13,248.		57,941.
DIRECT EXPENSES	4				
	5	772.		160.	932.
	6	54,019.		39,200.	93,219.
	7	55,639.	25,202.	1,499.	82,340.
	8	4,319.	330.		4,649.
	9	55,367.	29,360.	17,921.	102,648.
	10	Direct expense summary. Add lines 4 through 9 in column (d).....▶			
11	Net income summary. Combine line 3, column (d), and line 10.....▶				-225,847.

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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
		1			
DIRECT EXPENSES	2				
	3				
	4				
	5				
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d).....▶				
8	Net gaming income summary. Combine lines 1, column (d) and line 7.....▶				

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?..... Yes No
 b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?..... Yes No
 b If 'Yes,' explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 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? 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 contact with a third party from whom the organization receives gaming revenue? Yes No

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 ▶ _____

Director/officer Employee 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? Yes No

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 ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Part I, Line 2b - Fundraiser Additional Information

The Fund for Public Interest has custody of funds for less than a day as the funds are forwarded to Sierra Club home office prior to being sent to the processing office.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Sierra Club

Part I General Information on Grants and Assistance

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

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

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. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) 8th Day Center for Justice 205 W. Monroe St., #500 Chicago, IL 60606	36-2826825	501 (c) (3)	8,000.	0.			Environmental Support
(2) Allegheny Defense Project 1404 N. Negley Ave. Pittsburgh, PA 15206	25-1834508	501 (c) (3)	16,500.	0.			Environmental Support
(3) Appalachian Voices 171 Grand Blvd. Boone, NC 28607	56-2049956	501 (c) (3)	9,000.	0.			Environmental Support
(4) Appalachian Voices 191 Howard St. Boone, NC 28607	56-2049956	501 (c) (3)	5,100.	0.			Environmental Support
(5) Armed Services YMCA of MO 29 Young Street Ft Leonard Wood, MO 65473	36-3274346	501 (c) (3)	7,150.	0.			Environmental Support
(6) Assoc of Amputee Surfers, Inc PO Box 5045 San Luis Obispo, CA 93403	68-0569858	501 (c) (3)	6,120.	0.			Environmental Support
(7) Carroll Concerned Citizens PO Box 503 Carrollton, OH 44615	27-4819448	501 (c) (3)	10,000.	0.			Environmental Support
(8) Center for Coalfield Justice 96 E. Chestnut Street Washington, PA 15301	25-1781592	501 (c) (3)	10,750.	0.			Environmental Support

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. **44**

3 Enter total number of other organizations listed in the line 1 table. **3**

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

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

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

Part I, Line 2 - Procedures for Monitoring Use of Grants Funds in U.S.

Project Managers work with field staff to monitor the use of funds that are granted locally in the field. Our grant agreements require that the grantee either provide documentation of work and related grant expenses or agree to be audited.

Continuation Sheet for Schedule I (Form 990)

2011

▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.

Continuation Page **1** of **4**

Name of the organization
Sierra Club

Employer identification number
94-1153307

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Cherokee Forest Voices 1101 Antioch Rd Johnson City, TN 37604	31-1667212	501 (c) (3)	12,670.				Environmental Support
Clearwater Conservancy 2555 N. Atherton Street State College, PA 16803	25-1413990	501 (c) (3)	9,000.				Environmental Support
Coal River Mountain Watch 38834 Coal River Rd Whitesville, WV 25209	55-0765268	501 (c) (3)	13,500.				Environmental Support
Conservation Alabama PO Box 130656 Birmingham, AL 35213	20-8420116	501 (c) (3)	12,100.				Environmental Support
Crawford Stewardship Project 18641 Gays View Rd Gays Mills, WI 54631	26-1210395	501 (c) (3)	11,000.				Environmental Support
Dine CARE 10A Town Plaza Ste 138 Durango, CO 81301	86-0670809	501 (c) (3)	13,913.				Environmental Support
Earth Island Institute 2150 Allston Way, Ste 460 Berkeley, CA 94704	94-2889684	501 (c) (3)	47,265.				Environmental Support
Energy Conservation Council 189 Hope Summit Rd Eighty-Four, PA 15330	30-0199029	501 (c) (3)	10,000.				Environmental Support
Env Concerned Citizens PO Box 254 Hudson, MI 49247	30-0216242	501 (c) (3)	10,000.				Environmental Support
Environmental Support 26 E. Exchange St., Ste 206 St. Paul, MN 55101	23-7412105	501 (c) (3)	120,000.				Environmental Support

TEEA4001L 08/25/11

Schedule I Cont (Form 990) 2011

Continuation Sheet for Schedule I (Form 990)

2011

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 3 of 4

Name of the organization Sierra Club		Employer identification number 94-1153307						
Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)								
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance	
Partnership for Smarter Growth 2319 East Broad St Richmond, VA 23223	51-0523792	501(c)(3)	10,000.				Environmental Support	
Plains Justice 100 1st Street SW Cedar Rapids, IA 52404	38-3748744	501(c)(3)	20,000.				Environmental Support	
Project Sanctuary PO Box 1563 Granby, CO 80446	26-1410596	501(c)(3)	20,000.				Environmental Support	
Regents, U of Michigan University of Michigan Ann Arbor, MI 48109	38-6006309	501(c)(3)	21,292.				Environmental Support	
Sun Valley Adaptive Prog PO Box 6791 Ketchum, ID 83340	82-0512146	501(c)(3)	30,000.				Environmental Support	
Team River Runner 5007 Stone Road Rockville, MD 20853	20-3838651	501(c)(3)	6,359.				Environmental Support	
Tenn Parks & Greenways Fdn 1205 Linden Ave. #A Nashville, TN 37212	62-1557574	501(c)(3)	11,672.				Environmental Support	
Texans Against Tenaska 12119 Private Road #2180 Abilene, TX 79602	45-2633974	501(c)(3)	10,000.				Environmental Support	
The Partnership Project 1615 M Street NW Washington, DC 20036	52-2192070	501(c)(3)	50,000.				Environmental Support	
The Wilderness Society 1615 M St. NW Washington, DC 20036	53-0167933	501(c)(3)	6,000.				Environmental Support	

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2011

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.		
<input type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a X	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Part III		
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If 'Yes' to line 5a or 5b, describe in Part III.		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If 'Yes' to line 6a or 6b, describe in Part III.		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III.	7	X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III.	8	X
9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2011

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual.

	(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1	Louis Barnes	(i) 191,194. (ii) 0.	0.	0.	3,744. 0.	34,964. 0.	229,902. 0.	0. 0.
2	Hamilton Leong	(i) 155,303. (ii) 0.	0.	0.	2,995. 0.	22,933. 0.	181,231. 0.	0. 0.
3	Michael Brune	(i) 188,004. (ii) 0.	0.	0.	1,762. 0.	18,300. 0.	208,066. 0.	0. 0.
4	Jacquelyn Brown	(i) 184,870. (ii) 0.	0.	0.	3,685. 0.	33,944. 0.	222,499. 0.	0. 0.
5	Sarah Hodgdon	(i) 177,033. (ii) 0.	0.	0.	2,770. 0.	19,145. 0.	198,948. 0.	0. 0.
6	Bruce Niles	(i) 163,259. (ii) 0.	0.	0.	2,594. 0.	16,356. 0.	182,209. 0.	0. 0.
7	Robert Sipchen	(i) 183,850. (ii) 0.	0.	0.	3,729. 0.	34,699. 0.	222,278. 0.	0. 0.
8	Carl Pope	(i) 203,220. (ii) 0.	0.	0.	4,147. 0.	31,390. 0.	238,757. 0.	0. 0.
9	Deborah Sorondo	(i) 202,131. (ii) 0.	0.	0.	313,377. 0.	35,281. 0.	550,789. 0.	0. 0.
10	Bruce Hamilton	(i) 182,137. (ii) 0.	0.	0.	3,613. 0.	25,305. 0.	211,055. 0.	0. 0.
11	David Simon	(i) 172,754. (ii) 0.	0.	0.	3,574. 0.	30,858. 0.	207,186. 0.	0. 0.
12	Susan De La Rosa	(i) 160,513. (ii) 0.	0.	0.	3,218. 0.	27,932. 0.	191,663. 0.	0. 0.
13		(i) --- (ii) ---	---	---	---	---	---	---
14		(i) --- (ii) ---	---	---	---	---	---	---
15		(i) --- (ii) ---	---	---	---	---	---	---
16		(i) --- (ii) ---	---	---	---	---	---	---

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

Part I, Line 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation

Deborah Sorondo was paid of severance of \$360,894 payable over 36 months. Sierra

Club also paid \$18,424 in benefits.

Series of horizontal dashed lines for additional entries.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part VI, Section B, Line 16(b)

Sierra Club has a long-standing procedure that it follows when reviewing potential investment or participation in joint ventures and similar arrangements with taxable entities and the possible impact of such investments on its tax-exempt status, including the negotiation, in such arrangements, of terms and safeguards to ensure that the organization's exempt status is protected. However, the procedure had not been adopted in writing as of the end of tax year 2011. Sierra Club intends to formalize its long-standing procedures into a written policy, in consultation with outside legal advisors.

Sierra Club's procedure for such arrangements involves senior management review and negotiation of any possible transaction, including in-house legal and financial review, and review and approval by Sierra Club's Board of Directors. Proposed transactions are also reviewed by outside legal or tax advisors as appropriate or necessary to safeguard Sierra Club's exempt status for the venture or arrangement.

Form 990, Part III, Line 1 - Organization Mission

Established by John Muir in 1892 on the notion that experiencing nature fosters a desire to protect it, Sierra Club provides wilderness experiences and opportunities to engage individuals from a variety of backgrounds to "explore, enjoy, and protect" the planet. Enlisting its 1.4 million supporters, 32,000 activists, hundreds of lobbyists, and legal teams in all 50 states, plus Puerto Rico, Sierra Club uses its core capacity strengths--litigation, grassroots organizing, lobbying, public education--to create national and neighborhood demand for environmental protection, to impact environmental laws such as the clean air and water acts, and to protect America's wild lands and wilderness, from Yosemite to the Arctic wilderness.

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part III, Line 1 - Organization Mission

In 2005, the volunteer members of the democratically managed Sierra Club voted to focus the Club's full attention on the human causes and devastating results of climate change. With an audacious goal of reducing U.S. emissions by at least 80 percent by 2050, Sierra Club's Climate Recovery Partnership brings together an educated and involved populace with responsive nonprofit partners, government leaders, and the business community. The Partnership seeks to mitigate the human causes of climate change (carbon derived from fossil fuels) and support adaptation of human and wilderness communities so that these areas are can withstand unavoidable climatic changes. To date, the Partnership has achieved a number of victories. For example, Sierra Club's Beyond Coal campaign has garnered an annual reduction in 629 million metric tons of carbon and other pollutants by fighting the introduction of new coal plants and shutting down outdated plants. Club volunteers and staff work with legislators, entrepreneurs, environmental justice advocates, and community leaders to replace dirty fossil fuels with wind, solar, and other renewable energy sources and energy efficiency standards that are both environmentally sustainable and economically advantageous. This year, Sierra Club also launched equally aggressive campaigns to transition America's transportation sector from petroleum to cleaner, more sustainable sources and campaigns to reform (and ultimately replace) the largely unregulated, carbon-intensive natural gas industry.

All the while, Sierra Club maintains John Muir's original vision that all Americans be encouraged to "explore, enjoy, and protect" American wilderness. Annually, Sierra Club outings in many communities in the country, working with partners as diverse as the military to inner city schools, takes 250,000 people into nature.

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part III, Line 4a - Program Service Accomplishments

Studying and influencing public policy: staff and volunteers engage in legislative and non-legislative activities, including research, education, lobbying, legal and policy development.

In 2011, the Sierra Club made enormous headway in its national effort to curb the root cause of climate disruption-fossil fuel combustion-while protecting natural and human communities as well. The Beyond Coal campaign kept any new coal plants from breaking ground. We successfully persuaded the EPA to pass a landmark mercury ruling which will protect the one out of four babies born in this country currently at risk for mercury poisoning. Leading a broad coalition of 200 groups that generated 800,000 comments to the EPA, our Beyond Coal Director Mary Ann Hitt appeared on Good Morning America, CNN, and dozens of other media outlets touting the dangers of mercury-creating a national demand for greater regulation of the toxins emitted by coal generation and burning. 2011 was also an important work in our fight against other dirty fuels. In one year, Sierra Club built the army of activists fighting tar sands from 20,000 to 110,000. More than 12,000 of those activists circled the White House to protest TransCanada's proposed oil pipeline through the most pristine wilderness areas of the United States to be shipped overseas. Additionally more than 40 Sierra Club leaders testified before the state department about the dangers of the pipeline. Hearing our call, the President delayed the approved pipeline for further study. On American highways, the highest fuel standards in history and a reduction in carbon emissions became the law of the land following our activists' blitz of 300,000 emails to President Obama, the EPA, and the National Highway Traffic Safety Administration. Our program to protect America's landscapes celebrated a grand victory when Secretary Salazar agreed to ban uranium mining from 1 million acres of the Grand Canyon, following our media blitz and submission of 100,000 comments to the

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part III, Line 4a - Program Service Accomplishments

DOI in support of banning mining operations. In our Protecting America's Waters campaign our volunteers, active in all 50 states, tested and reported on water quality of approximately 48,000 square miles of watersheds that provide water for 184 million Americans. In our outdoors programs, we took 200,000 young people into nature, building the next generation of environmentalists and a movement that reflects the diversity of our country.

Form 990, Part III, Line 4d - Other Program Services Description

Outdoor activities includes national, international and inner city outing programs.

Included 249 domestic trips and 50 international trips with over 3,322 participants; the Inner City Outings program included 921 trips with 13,087 youth and 3,152 adult participants; and chapters and groups organized about 18,000 day hikes with approximately 250,000 participants.

Chapter allocations: to support activities of local chapters.

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

Any person interested in advancing the purposes of the Sierra Club may become a member. There shall be several classes of membership: Regular, Life, and such other special classes as the Board of Directors may establish.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

All actions requiring a vote of the membership shall be decided by written ballot as provided for in Bylaw 5, Section 2, and Bylaw 11. A quorum for any ballot or for any meeting of the members shall be five percent (5%) of the membership on the date of record set by the Board of Directors in accordance with law. Each person who is a renewed member on the date of record shall be eligible to vote and shall

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body (continued)

have one vote on any issue presented to the membership except as provided in Paragraph 5.7. Voting by proxy shall not be permitted. All life members and renewed regular members of record on January 31 shall be sent ballots for the annual election of Directors, as provided in the Bylaws.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

In accordance with Corporation Law section 5057, the only membership rights of members of the Club are the rights specifically provided by the Articles, Bylaws, and the Corporation Law. All other privileges or opportunities granted to members of the Club under its Standing Rules, policies, or the bylaws or rules of Club subsidiaries are not rights of membership in the Club for purposes of Corporation Law section 5057.

Form 990, Part VI, Line 11b - Form 990 Review Process

The Board of Directors have delegated the responsibility of preparing and reviewing the IRS Form 990 to a professional tax consultant. The tax accountant prepares a draft of the Form 990 which is reviewed by the Finance Department, the Assistant Secretary and Assistant Treasurer. A final copy is sent to the Audit Committee for review and then the final copy is sent back to the tax accountant for final review and filing.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Board of Directors and other senior volunteers must complete and sign a written disclosure form annually. For employees (current and former) plus independent contractors are responsible for disclosing any potential conflicts of interest related to their Club activities. The policy is included in the Employee Handbook. In-house legal Counsel will investigate complaints of violations. When a potential conflict is disclosed by an employee, the Human Resources department makes a determination regarding the appropriate action in order to comply with the Club's

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts (continued)

policies.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

Compensation of Directors, if any, is reviewed and approved by the Board of Directors utilizing external data from like organizations, the rationale for which is documented. The Executive Director compensation is determined by the Board of Directors after an evaluation of performance and interviews with appropriate parties. Compensation is based on external data from like organizations. A documented performance evaluation is maintained. Executive Director salary is determined by the Board Executive Committee. The Committee reviews the salaries and yearly increases. It also establishes budgeted increase rate for all management personnel. The Committee has comparative salary data available from the Human Resources Department. Annual performance reviews are conducted and documented.

With respect to all officers and key employees, the Human Resources Department conducts a salary comparison survey every other year to ensure that Club salaries for these individuals are within external market salary practices. This includes the Executive Director's salary. Salaries for officers and key employees other than the Executive Director are determined according to the Club's established procedure and guidelines for annual merit raises, as administered by the Human Resources Department, and approved by the Board of Directors. The Executive Team, the Executive Director, and the Director of Human Resources must approve specific raises.

Form 990, Part VI, Line 17 - List of States which this Return is Filed

AL AK AZ AR CA CT FL GA HI IL IN KS KY LA ME MD MA MI MN MS MO NH NJ NY NC ND OK
 OR PA RI SC TN UT VA WV WI

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The organization's Articles of Incorporation, Bylaws, and Standing Rules (which contains the conflict of interest policy) are available on its public website:

www.sierraclub.org. Portions of the audited financial statements along with a link to the full audited financial statements are published in SIERRA magazine (Nov-Dec issue). Form 990 and Form 990-T are available upon request.

Form 990, Part XI, Line 5
Other Changes in Net Assets or Fund Balances

Net Unrealized Gains or Losses on Investments.....	\$ -2,238,327.
Pension related charges.....	-2,467,600.
Segregated fund eliminations.....	41,078.
Total	<u>\$ -4,664,849.</u>

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)

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning , 2010, and ending ,

B Check if applicable:

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C **Sierra Club**
 85 Second Street, 2nd Floor
 San Francisco, CA 94105-3441

D Employer Identification Number
 94-1153307

E Telephone number
 415-977-5500

G Gross receipts \$ 92,895,050.

F Name and address of principal officer: **Michael Brune**
 Same As C Above

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If 'No,' attach a list. (see instructions)

I Tax-exempt status 501(c)(3) 501(c) (4) (insert no.) 4947(a)(1) or 527

J Website: ▶ **www.sierraclub.org**

H(c) Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶

L Year of Formation: 1892 **M** State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To explore, enjoy, and protect the wild places of the earth; practice & promote responsible use of the earth's ecosystems & resources; educate & enlist humanity to protect and restore the quality of the natural & human environment; use all lawful means to carry out these objectives.</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	15	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	14	
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	671	
	6	Total number of volunteers (estimate if necessary)	7,656	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	930,651.	
7b	Net unrelated business taxable income from Form 990-T, line 34	-282,082.		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	72,896,196.	74,763,150.
	9	Program service revenue (Part VIII, line 2g)	7,410,771.	7,695,375.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-365,059.	606,956.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,811,309.	3,803,245.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	84,753,217.	86,868,726.	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,193,699.	2,237,087.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	29,246,600.	30,588,301.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	1,939,488.	2,054,199.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 5,261,100.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	49,830,917.	52,420,342.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	82,210,704.	87,299,929.
19	Revenue less expenses. Subtract line 18 from line 12	2,542,513.	-431,203.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	67,044,645.	68,425,262.
	21	Total liabilities (Part X, line 26)	18,124,590.	18,079,007.
22	Net assets or fund balances. Subtract line 21 from line 20	48,920,055.	50,346,255.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Adrienne Frazier Date: _____
 Type or print name and title: Asst Secretary

Paid Preparer Use Only

Print/Type preparer's name: John M. Kikuchi Preparer's signature: [Signature] Date: OCT 31 2011
 Check if self-employed PTIN: P00009948
 Firm's name: RK Taylor & Associates
 Firm's address: 2890 North Main St., Suite 305
Walnut Creek, CA 94597
 Firm's EIN: 68-0422725
 Phone no.: (925) 944-7662

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III. [X]

1 Briefly describe the organization's mission:

See Schedule O

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

If 'Yes,' describe these new services on Schedule O.

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

If 'Yes,' describe these changes on Schedule O.

4 Describe the 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 \$ 42,232,427. including grants of \$ 2,237,087.) (Revenue \$)

See Schedule O

4b (Code: []) (Expenses \$ 17,506,800. including grants of \$) (Revenue \$)

Membership: support and funding of 63 volunteer chapters and approximately 376 groups, and the development of a broad-based volunteer membership.

4c (Code: []) (Expenses \$ 9,325,007. including grants of \$) (Revenue \$)

Information and education: literary programs of Sierra Club Books, SIERRA, the organization's magazine, and Communications Group include non-print media channels.

SIERRA Magazine: published 6 issues per year with an average print run in excess of 547,000 magazines.

Sierra Club Books: offered over 100 environmental themed titles available for sale directly to the public and to retailers and other resellers.

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

(Expenses \$ 7,610,495. including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 76,674,729.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A</i>		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions).....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i>	X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>	X	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, XII, and XIII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?.....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If 'Yes,' complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If 'Yes,' complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions)</i>	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>		X
20 a Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H</i>		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).....		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
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

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

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 570		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 671		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	X	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	X	
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12. 		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders. 		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 		
13 c	Enter the amount of reserves on hand. 		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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

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

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year.		
1 a			15
b	Enter the number of voting members included in line 1a, above, who are independent.		
1 b			14
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders? See Schedule O	X	
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? See Schedule O	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? See Sch. O	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ See Schedule O
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Louis Barnes 85 Second St. San Francisco CA 94105-3441 415-977-5500

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

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

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

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

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

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Lane E. Boldman Bd Secretary	2	X					0.	0.	0.	
(2) Robbie Cox Director	2	X					0.	0.	0.	
(3) Jeremy Doochin Director	2	X					0.	0.	0.	
(4) Joni Bosh Bd Treasurer	2	X					0.	0.	0.	
(5) Barbara Frank Director	2	X					0.	0.	0.	
(6) Donna Buell Director	2	X					0.	0.	0.	
(7) Larry Fahn Director	2	X					0.	0.	0.	
(8) Nathan Wyeth Director	2	X					0.	0.	0.	
(9) Robin Mann Bd President	2	X					0.	0.	0.	
(10) Jim Dougherty Director	2	X					0.	0.	0.	
(11) Jared Duval Director	2	X					0.	0.	0.	
(12) Rafael Reyes Director	2	X					0.	0.	0.	
(13) David A. Scott Bd Vice Pres	2	X					0.	0.	0.	
(14) Chris Warshaw Director	2	X					0.	0.	0.	
(15) Allison Chin Fifth Officer	50	X					12,659.	0.	2,282.	
(16) Carl Pope Executive Direc	50			X	X		204,264.	0.	31,522.	
(17) Deborah Sorondo COO	50			X			236,910.	0.	34,747.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) <u>Louis Barnes</u> CF Executive	50			X				182,049.	0.	33,772.
(19) <u>Hamilton Leong</u> Controller	50			X				148,825.	0.	22,512.
(20) <u>Shari Morfin</u> Dir of Finance	50			X				67,250.	0.	12,141.
(21) <u>Michael Brune</u> Executive Direc	50			X				134,320.	0.	25,387.
(22) <u>Adrienne Frazier</u> Mgr of Finance	50			X				76,475.	0.	13,429.
(23) <u>Laura Hoehn</u> General Counsel	50			X				121,497.	0.	17,115.
(24) <u>Phil Wheeler</u> Asst Treas	2			X				0.	0.	0.
(25) <u>David Simon</u> Dir. Info	50				X			166,192.	0.	29,724.
(26) <u>Jacquelyn Brown</u> Chief Adv Officer	50					X		176,914.	0.	32,694.
(27) <u>Robert Sipchen</u> Nat Comm Dir	50					X		181,407.	0.	33,077.
(28) <u>Bruce Hamilton</u> Deputy Exec Dir	50					X		175,483.	0.	25,010.
(29) <u>Susan De La Rosa</u> Director HR	50					X		155,530.	0.	27,291.
1 b Sub-total								2,039,775.	0.	340,703.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,039,775.	0.	340,703.

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 ▶ 37

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Donor Services Group, LLC 6715 Sunset Blvd. Los Angeles, CA 90028	Telemarketing	481,827.
McGillivray, Westerberg, Bender 305 S. Paterson St. Madison, WI 53703	Legal	198,086.
George Hays 236 W Portal Ave., #110 San Francisco, CA 94127	Legal	215,587.
Sitrick Brincko Group LLC 1801 W. Olympic Blvd. Pasadena, CA 91109	Media relations	206,014.
Catalist, LLC 1101 Vermont NW Ste. 9 Washington, DC 20005	Data license & svc	165,987.

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 ▶ 14

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c	233,100.			
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	74,530,050.			
	g Noncash contributions included in lns 1a-1f: \$		9,000.			
	h Total. Add lines 1a-1f		74,763,150.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a Outings & lodging		6,747,196.	6,747,196.		
	b Other program service rev		948,179.	948,179.		
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		7,695,375.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		501,476.		501,476.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	5,374,600.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	5,265,720.	3,400.		
		c Gain or (loss)	108,880.	-3,400.		
	d Net gain or (loss)		105,480.		105,480.	
	8 a Gross income from fundraising events (not including \$ 233,100. of contributions reported on line 1c). See Part IV, line 18	a	12,300.			
		b Less: direct expenses	b	130,384.		
c Net income or (loss) from fundraising events			-118,084.		-118,084.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	1,064,902.				
	b Less: cost of goods sold	b	626,820.			
	c Net income or (loss) from sales of inventory		438,082.	438,082.		
Miscellaneous Revenue		Business Code				
11 a Royalties		2,384,520.			2,384,520.	
b Advertising		1,017,700.		930,651.	87,049.	
c Publication & circ		81,027.	81,027.			
d All other revenue						
e Total. Add lines 11a-11d		3,483,247.				
12 Total revenue. See instructions		86,868,726.	8,214,484.	930,651.	2,960,441.	

Part IX Statement of Functional Expenses

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

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	2,237,087.	2,237,087.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,188,732.	358,022.	695,728.	134,982.
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.	0.	0.	0.
7 Other salaries and wages	20,976,669.	18,552,932.	61,230.	2,362,507.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,553,896.	2,176,042.	86,724.	291,130.
9 Other employee benefits	3,533,033.	3,003,346.	115,694.	413,993.
10 Payroll taxes	2,335,971.	1,990,359.	79,324.	266,288.
11 Fees for services (non-employees):				
a Management				
b Legal	3,643,900.	3,502,000.	45,000.	96,900.
c Accounting	214,657.		214,657.	
d Lobbying	590,614.	590,614.		
e Professional fundraising services. See Part IV, line 17	2,054,199.			2,054,199.
f Investment management fees	71,493.		71,493.	
g Other	14,585,527.	14,121,876.	242,050.	221,601.
12 Advertising and promotion	1,886,800.	1,670,600.	3,000.	213,200.
13 Office expenses	6,103,055.	5,240,755.	98,600.	763,700.
14 Information technology	286,713.	286,713.		
15 Royalties	437,500.	437,500.		
16 Occupancy	3,231,732.	2,575,332.	288,900.	367,500.
17 Travel	3,610,200.	3,140,000.	199,800.	270,400.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	515,800.	440,600.	36,400.	38,800.
23 Insurance	476,400.	449,000.	18,200.	9,200.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a Chapter	15,009,268.	10,697,168.	2,978,600.	1,333,500.
b Printing and Publications	4,416,500.	3,894,500.	109,400.	412,600.
c Other	1,726,742.	1,699,842.	16,300.	10,600.
d Other contributions	962,878.	959,878.	3,000.	
e SIERRA production costs	824,630.	824,630.		
f All other expenses	-6,174,067.	-2,174,067.		-4,000,000.
25 Total functional expenses. Add lines 1 through 24f	87,299,929.	76,674,729.	5,364,100.	5,261,100.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1	Cash – non-interest-bearing	1	
	2	Savings and temporary cash investments	35,982,383.	2 36,706,699.
	3	Pledges and grants receivable, net	3,917,600.	3 4,566,000.
	4	Accounts receivable, net	2,430,000.	4 2,016,100.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6
	7	Notes and loans receivable, net		7
	8	Inventories for sale or use	280,900.	8 285,400.
	9	Prepaid expenses and deferred charges	3,236,700.	9 2,619,200.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,702,300.	
	b	Less: accumulated depreciation	10b 7,124,400.	10c 2,577,900.
	11	Investments – publicly traded securities	14,744,362.	11 14,703,863.
	12	Investments – other securities. See Part IV, line 11	3,095,400.	12 4,485,700.
	13	Investments – program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11	453,100.	15 464,400.
16	Total assets. Add lines 1 through 15 (must equal line 34)	67,044,645.	16 68,425,262.	
LIABILITIES	17	Accounts payable and accrued expenses	8,887,100.	17 9,928,100.
	18	Grants payable		18
	19	Deferred revenue	1,136,490.	19 1,502,707.
	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	1,013,100.	23 987,100.
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities. Complete Part X of Schedule D	7,087,900.	25 5,661,100.
	26	Total liabilities. Add lines 17 through 25	18,124,590.	26 18,079,007.
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	24,943,155.	27 26,083,755.
	28	Temporarily restricted net assets	3,385,700.	28 2,943,300.
	29	Permanently restricted net assets	20,591,200.	29 21,319,200.
	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.	48,920,055.	33 50,346,255.
34	Total liabilities and net assets/fund balances.	67,044,645.	34 68,425,262.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	86,868,726.
2	Total expenses (must equal Part IX, column (A), line 25)	2	87,299,929.
3	Revenue less expenses. Subtract line 2 from line 1	3	-431,203.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	48,920,055.
5	Other changes in net assets or fund balances (explain in Schedule O) .See Schedule O	5	1,857,403.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	50,346,255.

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? Yes No

b Were the organization's financial statements audited by an independent accountant? Yes No

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? Yes No

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? Yes No

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

BAA

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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

2010

▶ Complete if the organization is described below.

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, 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) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

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

Name of organization Sierra Club	Employer identification number 94-1153307
--	---

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. See Part IV
- 2 Political expenditures ▶ \$ 1,140,586.
- 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. ▶ \$ 1,140,586.
- 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. ▶ \$ 1,140,586.
- 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 the filing organization made payments. 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-.
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

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)
- c Total lobbying expenditures (add lines 1a and 1b)
- d Other exempt purpose expenditures
- e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount. Enter the amount from the following table in both columns.

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)
- 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? Yes 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.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

BAA

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)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If 'Yes,' describe in Part IV.			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912.			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912.			
d 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).

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

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.'

1 Dues, assessments and similar amounts from members	1	18,053,400.
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).		
a Current year	2a	4,471,864.
b Carryover from last year	2b	
c Total	2c	4,471,864.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	18,053,400.
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?	4	0.
5 Taxable amount of lobbying and political expenditures (see instructions)	5	0.

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.

Part I-A, Line 1 - Direct and Indirect Political Campaign Activities

The Sierra Club publicly comments about elected officials in their roles as candidates while not expressly advocating for their election or defeat.

The Sierra Club notifies its members in all membership solicitations that no portion

Part IV Supplemental Information (continued)

Part I-A, Line 1 - Direct and Indirect Political Campaign Activities (continued)

of the membership dues paid to Sierra Club is deductible for charitable tax purposes.

Part IV Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

OMB No. 1545-0047

2010

Open to Public Inspection

Employer identification number

Sierra Club

94-1153307

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

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

Form for Part II Conservation Easements. Includes checkboxes for purposes (land for public use, natural habitat, open space, historically important land area, certified historic structure), a table for held at end of tax year (2a-2d), and questions 3-9 regarding 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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a, 1b, 2, and 3 regarding reporting requirements and amounts.

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

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

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

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

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

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

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

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

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	16,145,200.	13,134,900.	0.		
b Contributions	728,000.	776,500.			
c Net investment earnings, gains, and losses	1,527,600.	2,233,800.			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	18,400,800.	16,145,200.	0.		

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 100.00 %
- c Term endowment _____ %

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

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?		X

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		562,700.		562,700.
b Buildings		2,340,111.	1,691,953.	648,158.
c Leasehold improvements		1,363,489.	1,101,083.	262,406.
d Equipment		5,436,000.	4,331,364.	1,104,636.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,577,900.

BAA

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	4,485,700.	End of Year Market Value
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.) ▶	4,485,700.	

Part VIII Investments—Program Related. (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

Part IX Other Assets. (See Form 990, Part X, line 15) N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15) ▶	

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) Pension liability	5,661,100.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25) ▶	5,661,100.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	86,868,726.
2	Total expenses (Form 990, Part IX, column (A), line 25)	87,299,929.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	-431,203.
4	Net unrealized gains (losses) on investments	1,682,420.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV) See Part XIV	128,483.
9	Total adjustments (net). Add lines 4 through 8	1,810,903.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	1,379,700.

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	100,034,400.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains on investments	2a	1,682,420.
	b Donated services and use of facilities	2b	4,011,000.
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIV) See Part XIV	2d	7,472,254.
	e Add lines 2a through 2d	2e	13,165,674.
3	Subtract line 2e from line 1	3	86,868,726.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investments 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	86,868,726.

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

1	Total expenses and losses per audited financial statements	1	98,654,700.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	4,011,000.
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIV) See Part XIV	2d	7,343,771.
	e Add lines 2a through 2d	2e	11,354,771.
3	Subtract line 2e from line 1	3	87,299,929.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investments 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	87,299,929.

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 III, Line 1a - F/S Footnote For Art, Treasures, Etc.
 The Club does not capitalize donated paintings, photographs, and rare books, as these items are held for public exhibition, education, or research in furtherance of public service and are protected and cared for by the Club throughout the life of the assets. Audited Financial Statements, footnote 1(k).

Part III, Line 4 - Description Of Organization's Collections And How Furthers Exempt Purpose
 The Sierra Club's fine art and library collections serve as reference materials for Club staff, members, and public researchers. They provide an educational resource

Part XIV Supplemental Information (continued)

Part III, Line 4 - Description Of Organization's Collections And How Furthers Exempt Purpose (continued)

about the history of the Sierra Club as well as environmental and mountaineering history, and current environmental topics

Part V, Line 4 - Intended Uses Of Endowment Fund

The Club's endowment consists of a Life Member Fund and a donor-restricted fund established to further the mission of the Club. The organization's objective is to maintain the fair value of the endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment return in accordance with UPMIFA requirements.

Client 12190

Sierra Club

94-1153307

**Schedule D, Part XI, Line 8
Other Changes In Net Assets Or Fund Balances**

Pension related charges.....	\$	340,800.
Segregated fund.....		-212,317.
	Total \$	<u>128,483.</u>

**Schedule D, Part XII, Line 2d
Other Revenue Included In F/S But Not Included On Form 990**

Pension related charges.....	\$	340,800.
Reclass cost of sales.....		626,820.
Reclass fundraising reimbursements.....		4,000,000.
Segregated fund eliminations.....		2,374,250.
Special events expense.....		130,384.
	Total \$	<u>7,472,254.</u>

**Schedule D, Part XIII, Line 2d
Other Expenses And Losses Per Audited F/S**

Reclass fundraising reimbursements.....	\$	4,000,000.
Reclass to cost of sales.....		626,820.
Segregated fund eliminations.....		2,586,567.
Special event expense.....		130,384.
	Total \$	<u>7,343,771.</u>

SCHEDULE G
(Form 990 or 990-EZ)

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No. 1545-0047

2010

Department of the Treasury
Internal Revenue Service

**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.**

**Open to Public
Inspection**

Name of the organization

Employer identification number

Sierra Club

94-1153307

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 and address 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 column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 Fund for Public Interest	Canvassing	X		489,337.	495,198.	
2 Donor Services Group, LLC	Telemarket ing		X	862,228.	490,153.	372,075.
3 Share Group	Telemarket ing		X	921,054.	488,540.	432,514.
4 Telefund, Inc.	Telemarket ing		X	1,112,404.	290,562.	821,842.
5 Adams Hussey & Assoc	Direct Mail		X	3,435,433.	246,900.	3,188,533.
6 SD&A Teleserv	Telemarket ing		X	644,854.	217,701.	427,153.
7 Harris Direct	Telemarket ing		X	143,359.	44,256.	99,103.
8						
9						
10						
Total				7,608,669.	2,273,310.	5,341,220.

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

AL AK AR AZ CA CO CT FL GA HI IL IN KS KY LA ME MD MA MI MN MS MO MT NH NJ NY NC ND
OH OK OR PA PR RI SC TN UT VA WA WV WI

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 Other chapter (event type)	(b) Event #2 Dinner (event type)	(c) Other events 1 (total number)	(d) Total events (add column (a) through column (c))	
	1	Gross receipts.....	122,010.	105,210.	18,180.	245,400.
2	Less: Charitable contributions.....	118,710.	96,210.	18,180.	233,100.	
3	Gross income (line 1 minus line 2).....	3,300.	9,000.		12,300.	
DIRECT EXPENSES	4	Cash prizes.....				
	5	Noncash prizes.....	382.		382.	
	6	Rent/facility costs.....	17,532.		10,664.	28,196.
	7	Food and beverages.....	19,572.	27,262.	552.	47,386.
	8	Entertainment.....	2,708.	300.	1,701.	4,709.
	9	Other direct expenses.....	27,439.	17,758.	4,514.	49,711.
	10	Direct expense summary. Add lines 4- through 9 in column (d).....				130,384.
11	Net income summary. Combine line 3, column (d), and line 10.....				-118,084.	

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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue.....			
DIRECT EXPENSES	2	Cash prizes.....			
	3	Non-cash prizes.....			
	4	Rent/facility costs.....			
	5	Other direct expenses.....			
	6	Volunteer labor.....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d).....				
8	Net gaming income summary. Combine lines 1, column (d) and line 7.....				

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? Yes No

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 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? 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 contact with a third party from whom the organization receives gaming revenue? Yes No
- 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 ▶ _____

Director/officer Employee 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? Yes No
- 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 ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Part I, Line 2b - Fundraiser Additional Information

The Fund for Public Interest has custody of funds for less than a day as the funds are forwarded to Sierra Club home office prior to being sent to the processing office.

SCHEDULE I
(Form 990)

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

OMB No. 1545-0047

2010

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part I General Information on Grants and Assistance

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

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

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.

Part II can be duplicated if additional space is needed. ▶

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Allegheny Defense Proj 149 E. Fairview Ave. Pittsburgh, PA 15237	25-2834508	501 (c) (3)	26,600.	0.			Environment support
(2) American India Fdn 216 E. 45th Street New York, NY 10017	13-4159765	501 (c) (3)	35,000.	0.			Environment support
(3) Appalachian Ctr P.O. Box 507 Lewisburg, WV 24901	55-0781483	501 (c) (3)	38,000.	0.			Environment support
(4) Black Bear Conserve 2000 Quail Rd., Rm 437 Baton Rouge, LA 70808	72-1243466	501 (c) (3)	10,000.	0.			Environment support
(5) Blue Green All Fdn 2828 University Ave. SE Minneapolis, MN 55414	20-3477309	501 (c) (3)	87,500.	0.			Environ Support
(6) Blue Green Alliance 2828 University SE Minneapolis, MN 55414	26-4086284	501 (c) (4)	497,500.	0.			Environ Support
(7) Carnegie Mellon 5000 Forbes Ave. Pittsburgh, PA 15213	25-0969449	501 (c) (3)	26,519.	0.			Environ Support
(8) Children & Nature Net 7 Avenida Vista Grande Santa Fe, NM 87508	14-1959018	501 (c) (3)	75,000.	0.			Environment Support
2 Enter total number of section 501(c)(3) and government organizations.....▶							26
3 Enter total number of other organizations.....▶							383

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

TEEA3901L 10/29/10

Schedule I (Form 990) 2010

Continuation Sheet for Schedule I (Form 990)

2010

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page **1** of **3**

Name of the organization Sierra Club		Employer identification number 94-1153307					
Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Christians for Environ 2404 Stevens Ave., #1 Minneapolis, MN 55404	91-1725181	501 (c) (3)	10,043.				Environ Support
Coal River Mountain Watch P.O. Box 651 Whiteville, WV 25209	55-0765268	501 (c) (3)	25,000.				Environ support
Dine Citizens 10A Town Plaza, PMB 138 Durango, CO 81301	86-0670809	501 (c) (3)	7,651.				Environ Support
Env Integrity Project 1 Thomas Circle, Ste 900 Washington, DC 20005	20-1326922	501 (c) (3)	33,000.				Environ Support
Env Texas Research 815 Brazos St. Austin, TX 78701	56-2591697	501 (c) (3)	25,000.				Environ Support
Frd of Allegheny Wild 1778 Oakwood Dr. Danville, PA 17821	01-0816864	501 (c) (3)	9,700.				Environ Support
Friends of Tilonia 134 Lincoln Place Brooklyn, NY 11217	11-3569536	501 (c) (3)	25,000.				Environ Support
Great Basin Water Net 1755 E. Plumb Ln, Ste 170 Reno, NV 89502	35-2278153	501 (c) (3)	17,500.				Environ Support
Great Plains Alliance 220 SW 33rd St. Ste 220 Topeka, KS 66611	26-1564870	501 (c) (4)	10,000.				Environ Support
Hispanic Institute 906 Pennsylvania Ave. SE Washington, DC 20003	20-3819517	501 (c) (3)	101,532.				Environ Support

TEEA4001L 01/25/11

Schedule I Cont (Form 990) 2010

Continuation Sheet for Schedule I (Form 990)

2010

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 2 of 3

Name of the organization Sierra Club		Employer identification number 94-1153307					
Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
J. Gordon Comm Dev 2726 Forest Ave. Kansas City, MO 64109	42-1590883	501 (c) (3)	7,500.				Environ Support
Montana Env Info P.O. Box 1184 Helena, MT 59624	23-7337100	501 (c) (3)	10,000.				Environ Support
Oil Change Int'l 236 Massachusetts Ave. NE Washington, DC 20002	20-3272355	501 (c) (3)	20,000.				Environ Support
Other donations < \$5,000 85 Second Street San Francisco, CA 94105			269,571.				Environmen tal support
Rio Puerco Alliance 3250 La Paz Lane Santa Fe, NM 87507	50-5474689	501 (c) (3)	6,306.				Environ Support
Save the Poudre P.O. Box 20 Ft. Collins, CO 80522	27-1961538	501 (c) (3)	16,860.				Environ Support
SC Independent Action 85 2nd Street San Francisco, CA 94105	27-2585981	501 (c) (4)	20,000.				Environ Support
Texas Campaign for Env 611 S. Congress Austin, TX 78704	74-2891025	501 (c) (4)	5,305.				Environ Support
Tides Center P.O. Box 29907 San Francisco, CA 94129	94-3213100	501 (c) (3)	50,000.				Environ Support
To Nizhoni Ani P.O. Box 657 Kykotsmovi Vll, AZ 86039	57-1153178	501 (c) (3)	25,000.				Environ Support

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2010

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If 'Yes' to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If 'Yes' to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III.

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III.

9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1 a		
1 b		
2		
3		
4 a		X
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2010

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1 Carl Pope	(i) 204,264	(ii) 0	(iii) 0	1,555	29,967	235,786	0
(ii) 0				0	0	0	0
2 Deborah Sorond	(i) 236,910	(ii) 0	(iii) 0	1,804	32,943	271,657	0
(ii) 0				0	0	0	0
3 Louis Barnes	(i) 182,049	(ii) 0	(iii) 0	1,365	32,407	215,821	0
(ii) 0				0	0	0	0
4 Hamilton Leong	(i) 148,825	(ii) 0	(iii) 0	1,078	21,434	171,337	0
(ii) 0				0	0	0	0
5 David Simon	(i) 166,192	(ii) 0	(iii) 0	1,303	28,421	195,916	0
(ii) 0				0	0	0	0
6 Michael Brune	(i) 134,320	(ii) 0	(iii) 0	241	25,146	159,707	0
(ii) 0				0	0	0	0
7 Jacquelyn Brow	(i) 176,914	(ii) 0	(iii) 0	1,365	31,329	209,608	0
(ii) 0				0	0	0	0
8 Robert Sipchen	(i) 181,407	(ii) 0	(iii) 0	462	32,615	214,484	0
(ii) 0				0	0	0	0
9 Bruce Hamilton	(i) 175,483	(ii) 0	(iii) 0	1,317	23,693	200,493	0
(ii) 0				0	0	0	0
10 Susan De La Ro	(i) 155,530	(ii) 0	(iii) 0	1,173	26,118	182,821	0
(ii) 0				0	0	0	0
11							
12							
13							
14							
15							
16							

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2010

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part VI, Section B, Line 16(b)

Sierra Club has a long-standing procedure for reviewing potential investment or participation in joint ventures and similar arrangements with taxable entities and the possible impact of such investments on its tax-exempt status. Sierra Club did not participate or invest in any new joint ventures or similar arrangements with taxable entities during 2010. Sierra Club's procedure was followed for Sierra Club's investment and participation in such entities during prior tax years, but the procedure had not been adopted in writing as of the end of tax year 2010. Sierra Club is in the process of adopting a written policy to reflect its existing procedure, in consultation with outside legal advisors.

Sierra Club's procedure (followed for prior tax years) involves senior management review and negotiation of any possible transaction, including in-house legal and financial review, and review by Sierra Club's Board of Directors. Proposed transactions are also reviewed by outside legal or tax advisors as appropriate or necessary.

Part VII Compensation

Carl Pope is identified in Part VII as both an officer and highest compensated employee. He served as Executive Director, a corporate officer, from 1/1/10 through 3/16/10, at which time his role changed to Chairman (a highest compensated employee) for the remainder of the year. Carl Pope received compensation as Executive Director, for the period 1/1/10 through 3/16/10 in the amount of \$42,555. For the period 3/16/10 through 12/31/10, Carl Pope received compensation as Chairman in the amount of \$161,709.

Allison Chin was compensated as President through May, 2010. She served as Fifth

Name of the organization

Sierra Club

Employer identification number

94-1153307

Officer for the remainder of the year but did not receive compensation in that capacity.

Form 990, Part III, Line 1 - Organization Mission

Established by John Muir in 1892 on the notion that experiencing nature fosters a desire to protect it, Sierra Club provides wilderness experiences and opportunities to engage individuals from a variety of backgrounds to "explore, enjoy, and protect" the planet. Enlisting its 1.4 million supporters, 32,000 activists, hundreds of lobbyists, and legal teams in all 50 states, plus Puerto Rico, Sierra Club uses its core capacity strengths--litigation, grassroots organizing, lobbying, public education--to create national and neighborhood demand for environmental protection, to impact environmental laws such as the clean air and water acts, and to protect America's wild lands and wilderness, from Yosemite to the Arctic wilderness.

In 2005, the volunteer members of the democratically managed Sierra Club voted to focus the Club's full attention on the human causes and devastating results of climate change. With an audacious goal of reducing U.S. emissions by at least 80 percent by 2050, Sierra Club's Climate Recovery Partnership brings together an educated and involved populace with responsive nonprofit partners, government leaders, and the business community. Comprised of four integrated campaigns (Beyond Coal, Beyond Oil, Resilient Habitats, and Protecting America's Waters), the Partnership seeks to mitigate the human causes of climate change (carbon derived from fossil fuels) and support adaptation of human and wilderness communities so that these areas can withstand unavoidable climatic changes. To date, the Partnership has achieved a number of victories. For example, Sierra Club's Beyond Coal campaign has garnered an annual reduction in 592 million metric tons of carbon and other pollutants by fighting the introduction of new coal plants and shutting

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part III, Line 1 - Organization Mission

down outdated plants. Club volunteers and staff work with legislators, entrepreneurs, environmental justice advocates, and community leaders to replace dirty fossil fuels with wind, solar, and other renewable energy sources and energy efficiency standards that are both environmentally sustainable and economically advantageous.

Form 990, Part III, Line 4a - Program Service Accomplishments

Studying and influencing public policy: staff and volunteers engage in legislative and non-legislative activities, including research, education, lobbying, legal and policy development.

In 2010, the Sierra Club continued its efforts to stem the root cause of climate disruption-fossil fuel combustion-while protecting natural and human communities from its unavoidable effects. Here are a few victories we're celebrating: Every year U.S. coal plants produce more than 130 million tons of toxic coal ash, containing dangerous levels of arsenic, lead, and other heavy metals. In May, the EPA proposed new safeguards for coal ash disposal. Sierra Club mobilized the full force of our online and on-the-ground organizing capability to turn out members and volunteers for EPA hearings in eight cities nationwide. In all, nearly 2,000 Sierra Club activists appeared in person, and more than 100,000 comments were delivered to the EPA demanding strong, federally enforceable safeguards that protect the neighborhoods near coal ash disposal sites. Our program to protect America's Waters worked with volunteers in all 50 states, testing and reporting on water safety of almost 60 percent of America's wild streams, lakes, rivers, and aquifers. Water volunteer Lynn Henning organized her neighbors, lobbied regulatory agencies, and tirelessly amassed evidence of water pollution caused by dangerous manure disposal practices by factory farms in Michigan-collecting samples that proved more than 1,000 violations. Thanks to her work, 16 Concentrated Animal Feeding Operations (CAFO) dairies were shut down.

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part III, Line 4a - Program Service Accomplishments

For her efforts, Henning was awarded the prestigious Goldman Environmental Prize for North America. As part of our pan-Arctic strategy, we worked with Alaska Natives and our Arctic Activist Network to protect the Western Arctic (both on- and offshore areas) from oil and gas development. Located in the Western Arctic Reserve, Teshek-puk Lake is at the heart of one of the world's most productive and sensitive wetlands complexes, providing a haven for bird nesting and molting, as well as caribou calving grounds. In July, the Obama Administration responded, preserving 170,000 acres of critical habitat in buffer zones near the Lake. Through our youth programs--Sierra Student Coalition, Military Families Outdoors, the Environmental Apprenticeship program, Water Sentinels, Building Bridges to the Outdoors, and Inner City Outings--we help young people establish lifelong connections with the natural world. This year, we took 200,000 young people into nature, building the next generation of environmentalists and a movement that reflects the diversity of our country.

Form 990, Part III, Line 4d - Other Program Services Description

Outdoor activities includes national, international and inner city outing programs.

Included 262 domestic trips and 40 international trips with over 3,340 participants; the Inner City Outings program included 929 trips with 12,640 youth and 2,970 adult participants; and chapters and groups organized about 18,000 day hikes with approximately 250,000 participants.

Chapter allocations: to support activities of local chapters. (\$587,700)

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

Any person interested in advancing the purposes of the Sierra Club may become a member. There shall be several classes of membership: Regular, Life, and

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder (continued)

such other special classes as the Board of Directors may establish.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

All actions requiring a vote of the membership shall be decided by written ballot as provided for in Bylaw 5, Section 2, and Bylaw 11. A quorum for any ballot or for any meeting of the members shall be five percent (5%) of the membership on the date of record set by the Board of Directors in accordance with law. Each person who is a renewed member on the date of record shall be eligible to vote and shall have one vote on any issue presented to the membership except as provided in Paragraph 5.7. Voting by proxy shall not be permitted. All life members and renewed regular members of record on January 31 shall be sent ballots for the annual election of Directors, as provided in the Bylaws.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

In accordance with Corporation Law section 5057, the only membership rights of members of the Club are the rights specifically provided by the Articles, Bylaws, and the Corporation Law. All other privileges or opportunities granted to members of the Club under its Standing Rules, policies, or the bylaws or rules of Club subsidiaries are not rights of membership in the Club for purposes of Corporation Law section 5057.

Form 990, Part VI, Line 11b - Form 990 Review Process

The Board of Directors have delegated the responsibility of preparing and reviewing the IRS Form 990 to a professional tax consultant. The tax accountant prepares a draft of the Form 990 which is reviewed by the Finance Department, the Assistant Secretary and Assistant Treasurer. A final copy is sent to the Audit Committee for review and then the final copy is sent back to the tax accountant for final review and filing.

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Board of Directors and other senior volunteers must complete and sign a written disclosure form annually. For employees (current and former) plus independent contractors are responsible for disclosing any potential conflicts of interest related to their Club activities. The policy is included in the Employee Handbook. In-house legal Counsel will investigate complaints of violations. When a potential conflict is disclosed by an employee, the Human Resources department makes a determination regarding the appropriate action in order to comply with the Club's policies.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

Compensation of Directors, if any, is reviewed and approved by the Board of Directors utilizing external data from like organizations, the rationale for which is documented. The Executive Director compensation is determined by the Board of Directors after an evaluation of performance and interviews with appropriate parties. Compensation is based on external data from like organizations. A documented performance evaluation is maintained. Executive Director salary is determined by the Board Executive Committee. The Committee reviews the salaries and yearly increases. It also establishes budgeted increase rate for all management personnel. The Committee has comparative salary data available from the Human Resources Department. Annual performance reviews are conducted and documented.

With respect to all officers and key employees, the Human Resources Department conducts a salary comparison survey every other year to ensure that Club salaries for these individuals are within external market salary practices. This includes the Executive Director's salary. Salaries for officers and key employees other than the Executive Director are determined according to the Club's established procedure and guidelines for annual merit raises, as administered by the Human Resources

Name of the organization

Employer identification number

Sierra Club

94-1153307

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees (continued)

Department, and approved by the Board of Directors. Relevant cabinet officers, the Chief Operating Officer and Director of Human Resources must approve specific raises.

Form 990, Part VI, Line 17 - List of States which this Return is Filed

AL AK AZ AR CA CO CT FL GA HI IL IN KS KY LA ME MD MA MI MN MS MO NH NJ NY NC ND
OH OK OR PA RI SC TN UT WV VA WA WI

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The organization's Articles of Incorporation, Bylaws, and Standing Rules (which contains the conflict of interest policy) are available on its public website: www.sierraclub.org. Portions of the audited financial statements along with a link to the full audited financial statements are published in SIERRA magazine (Nov-Dec issue). Form 990 and Form 990-T are available upon request.

Form 990, Part XI, Line 5
Other Changes in Net Assets or Fund Balances

Net Unrealized Gains or Losses on Investments.....	\$	1,682,420.
Pension related charges.....		340,800.
Segregated fund eliminations.....		-165,817.
	Total	<u>\$ 1,857,403.</u>

Return of Organization Exempt From Income Tax

2009

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

For the 2009 calendar year, or tax year beginning , 2009, and ending ,

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See specific instructions.	C Sierra Club 85 Second Street, 2nd Floor San Francisco, CA 94105-3441	D Employer Identification Number 94-1153307
		E Telephone number 415-977-5500	G Gross receipts \$ 89,271,791.
		F Name and address of principal officer: Carl Pope Same As C Above	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 checked="" type="checkbox"/> No If 'No,' attach a list. (see instructions)
		I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number ▶
		J Website: ▶ www.sierraclub.org	
		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: 1892 M State of legal domicile: CA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: <u>To explore, enjoy, and protect the wild places of the earth; practice & promote responsible use of the earth's ecosystems & resources; educate & enlist humanity to protect and restore the quality of the natural & human environment; use all lawful means to carry out these objectives.</u>		
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of employees (Part V, line 2a)	5	635
	6 Total number of volunteers (estimate if necessary)	6	7,464
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	1,162,389.
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	-316,840.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	72,219,169.	72,896,196.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,446,596.	7,410,771.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-1,560,679.	-365,059.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,332,997.	4,811,309.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	84,438,083.	84,753,217.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	689,321.	1,193,699.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	27,197,300.	29,246,600.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 4,686,700.	2,229,550.	1,939,488.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	57,035,330.	49,830,917.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	87,151,501.	82,210,704.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	-2,713,418.	2,542,513.
	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	61,407,872.	67,044,645.
	22 Net assets or fund balances. Subtract line 21 from line 20	18,621,993.	18,124,590.
		42,785,879.	48,920,055.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____
 ▶ **Adrienne Frazier** Asst Secretary
 Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ **RK Taylor & Associates**
2890 North Main St., Suite 305
Walnut Creek, CA 94597
 Check if self-employed Preparer's identifying number (see instructions) P00009948
 EIN ▶ 68-0422725
 Phone no. ▶ (925) 944-7662

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

See Schedule O

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 \$ 38,628,022. including grants of \$ 1,173,699.) (Revenue \$)

See Schedule O

4b (Code:) (Expenses \$ 17,396,600. including grants of \$) (Revenue \$)

Membership: support and funding of 63 volunteer chapters and approximately 374 groups, and the development of a broad-based volunteer membership.

4c (Code:) (Expenses \$ 8,590,990. including grants of \$) (Revenue \$)

Information and education: literary programs of Sierra Club Books, SIERRA, the organization's magazine, and Communications Group include non-print media channels.

SIERRA Magazine: published 6 issues per year with an average print run in excess of 570,000 magazines.

Sierra Club Books: offered over 100 environmental themed titles available for sale and resale.

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

(Expenses \$ 7,508,992. including grants of \$) (Revenue \$)

4e Total program service expenses 72,124,604.

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>		
5	Section 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>	X	
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 statement 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>		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	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee 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>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1 a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1 a 529		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1 b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2 a 635		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	X	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If 'Yes,' enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	X	
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
	7 d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make any distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10 a	
b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from other members or shareholders	11 a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	

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

		Yes	No
1 a	Enter the number of voting members of the governing body		
1 b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders? See Schedule O	X	
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? See Schedule O	X	
7 b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? See Sch. O	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

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

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

Section C. Disclosures

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ See Schedule O
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Louis Barnes 85 Second St. San Francisco CA 94105-3441 415-977-5500

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. 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 employees.'
- 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			
Lane E. Boldman Director	0	X					0.	0.	0.	
Robbie Cox Director	0	X					0.	0.	0.	
Jeremy Doochin Director	0	X					0.	0.	0.	
Joni Bosh Treasurer	0	X					0.	0.	0.	
Barbara Frank Director	0	X					0.	0.	0.	
Dave Karpf Fifth Officer	0	X					0.	0.	0.	
Larry Fahn Director	0	X					0.	0.	0.	
Nathan Wyeth Director	0	X					0.	0.	0.	
Robin Mann Vice President	0	X					0.	0.	0.	
Michael Dorsey Director	0	X					0.	0.	0.	
Sanjay Ranchod Director	0	X					0.	0.	0.	
Rafael Reyes Secretary	0	X					0.	0.	0.	
David A. Scott Director	0	X					0.	0.	0.	
Chris Warshaw Director	0	X					0.	0.	0.	
Allison Chin President	50	X					30,466.	0.	2,899.	
Carl Pope Executive Direc	50			X			202,458.	0.	31,217.	
Deborah Sorondo COO	50			X			235,527.	0.	34,593.	

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

(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			
Louis Barnes CFO	50			X			194,373.	0.	33,058.
Hamilton Leong Controller	50			X			142,490.	0.	21,828.
Laura Hoehn General Counsel	50			X			116,879.	0.	16,763.
Shari Morfin Dir of Finance	50			X			93,298.	0.	14,007.
Connie Wilbert Asst Treas	0			X			0.	0.	0.
David Simon Dir. Info	50				X		165,398.	0.	28,585.
Bruce Hamilton Deputy Exec Dir	50				X		172,689.	0.	16,733.
Gregory Haegele Dep Exec Dir	50				X		156,833.	0.	12,569.
Sarah Hodgson Dir - Conservation	50					X	113,555.	0.	16,284.
Jacquelyn Brown Chief Adv Officer	50					X	183,034.	0.	33,154.
Susan de la Rosa Dir Human Resource	50					X	152,846.	0.	26,740.
Robert Sipchen Nat'l Comm Dir	50					X	174,173.	0.	32,838.
John Calaway Dep Ch Adv Officer	50					X	142,435.	0.	17,171.
1b Total							2,373,369.	0.	350,616.

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 ▶ 38

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of Services	(C) Compensation
Donor Services Group, Inc. 11500 W. Olympic Blvd. LA, CA 90064	Telemarketing	447,838.
McGillivray, Westerberg, Bender 305 S. Paterson St. Madison, WI 53703	Legal	150,766.
KPMG LLP 55 Second Street San Francisco, CA 94105	Accounting	147,960.
Law Offices of Robert Ukelley 435R Chestnut Street Berea, KY 40403	Legal	141,764.
Morris Law Office, P.C. 1901 Pheasant Lane Charlottesville, VA 22901	Legal	129,108.

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 ▶ 7

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1 f 72,896,196.				
	g Noncash contribns included in lns 1a-1f: ... \$	95,488.				
h Total. Add lines 1a-1f	▶ 72,896,196.					
PROGRAM SERVICE REVENUE	Business Code					
	2 a <u>Outings & lodging</u>		6,552,759.	6,552,759.		
	b <u>Other program service rev</u>		858,012.	858,012.		
	c -----					
	d -----					
	e -----					
	f All other program service revenue ...					
g Total. Add lines 2a-2f	▶ 7,410,771.					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		581,292.		581,292.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)	▶				
	7 a Gross amount from sales of assets other than inventory ..	(i) Securities	2,933,947.			
		(ii) Other	100.			
		b Less: cost or other basis and sales expenses	3,880,398.			
		c Gain or (loss)	-946,451.	100.		
	d Net gain or (loss)	▶ -946,351.			-946,351.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a 150,348.				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events		▶ 150,348.			150,348.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less returns and allowances	a 1,244,031.					
	b Less: cost of goods sold	b 638,176.				
	c Net income or (loss) from sales of inventory	▶ 605,855.	605,855.			
Miscellaneous Revenue		Business Code				
11 a <u>Royalties</u>		2,688,875.		2,688,875.		
b <u>Advertising</u>		1,257,795.	1,162,389.	95,406.		
c <u>Publication & circ</u>		108,436.	108,436.			
d All other revenue						
e Total. Add lines 11a-11d	▶ 4,055,106.					
12 Total revenue. See instructions	▶ 84,753,217.	8,125,062.	1,162,389.	2,569,570.		

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	1,173,699.	1,173,699.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	20,000.	20,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,510,411.	596,246.	705,682.	208,483.
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.	0.	0.	0.
7 Other salaries and wages	21,413,879.	19,058,537.	69,280.	2,286,062.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	917,488.	775,237.	55,795.	86,456.
9 Other employee benefits	3,226,083.	2,659,641.	282,447.	283,995.
10 Payroll taxes	2,178,739.	1,840,939.	132,496.	205,304.
11 Fees for services (non-employees)				
a Management				
b Legal	2,891,600.	2,785,500.	95,500.	10,600.
c Accounting	222,362.		222,362.	
d Lobbying	79,568.	79,568.		
e Prof fundraising svcs. See Part IV, ln 17	1,939,488.			1,939,488.
f Investment management fees	46,689.		46,689.	
g Other	13,977,693.	13,737,932.	127,549.	112,212.
12 Advertising and promotion	1,840,700.	1,578,200.	17,400.	245,100.
13 Office expenses	5,508,900.	4,668,800.	82,700.	757,400.
14 Information technology	301,449.	301,449.		
15 Royalties	328,600.	328,600.		
16 Occupancy	2,971,005.	2,328,605.	266,800.	375,600.
17 Travel	3,246,500.	2,846,700.	150,200.	249,600.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	511,500.	436,200.	34,200.	41,100.
23 Insurance	561,000.	530,000.	19,300.	11,700.
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 Chapter	13,717,570.	9,504,770.	2,926,600.	1,286,200.
b Printing and Publications	4,222,000.	3,746,500.	111,500.	364,000.
c Other	1,679,000.	1,559,600.	18,300.	101,100.
d SIERRA production costs	967,859.	967,859.		
e Telephone	563,846.	517,946.	23,600.	22,300.
f All other expenses	-3,806,924.	82,076.	11,000.	-3,900,000.
25 Total functional expenses. Add lines 1 through 24f	82,210,704.	72,124,604.	5,399,400.	4,686,700.
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.....		1
	2	Savings and temporary cash investments.....	28,134,734.	2
	3	Pledges and grants receivable, net.....	4,642,800.	3
	4	Accounts receivable, net.....	1,555,475.	4
	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.....	418,200.	8
	9	Prepaid expenses and deferred charges.....	3,173,400.	9
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,528,700.	
	10b	Less: accumulated depreciation.....	6,624,500.	10c
	11	Investments — publicly-traded securities.....	14,464,163.	11
	12	Investments — other securities. See Part IV, line 11.....	2,662,700.	12
	13	Investments — program-related. See Part IV, line 11.....		13
	14	Intangible assets.....		14
	15	Other assets. See Part IV, line 11.....	3,083,800.	15
16	Total assets. Add lines 1 through 15 (must equal line 34).....	61,407,872.	16	
LIABILITIES	17	Accounts payable and accrued expenses.....	9,350,331.	17
	18	Grants payable.....		18
	19	Deferred revenue.....	1,351,362.	19
	20	Tax-exempt bond liabilities.....		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.....		21
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		22
	23	Secured mortgages and notes payable to unrelated third parties.....	1,039,000.	23
	24	Unsecured notes and loans payable to unrelated third parties.....		24
	25	Other liabilities. Complete Part X of Schedule D.....	6,881,300.	25
	26	Total liabilities. Add lines 17 through 25.....	18,621,993.	26
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.....	21,158,279.	27
	28	Temporarily restricted net assets.....	1,812,900.	28
	29	Permanently restricted net assets.....	19,814,700.	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, and equipment fund.....		31
	32	Retained earnings, endowment, accumulated income, or other funds.....		32
	33	Total net assets or fund balances.	42,785,879.	33
34	Total liabilities and net assets/fund balances.	61,407,872.	34	

BAA

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		

BAA

Form 990 (2009)

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY
Schedule of Contributors

▶ **Attach to Form 990, 990-EZ, or 990-PF**

OMB No. 1545-0047

2009

Name of the organization

Sierra Club

Employer identification number

94-1153307

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Form 990-PF

Section:

- 501(c)(4) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

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

General Rule –

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

- For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year..... ▶ \$ _____

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

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	----- ----- -----	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	----- ----- -----	\$ 12,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	----- ----- -----	\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	----- ----- -----	\$ 9,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	----- ----- -----	\$ 10,923.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	----- ----- -----	\$ 7,395.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
12	----- ----- -----	\$ 52,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
14	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
15	----- ----- -----	\$ 38,963.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
16	----- ----- -----	\$ 87,677.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
17	----- ----- -----	\$ 90,160.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
18	----- ----- -----	\$ 1,700,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
19	----- ----- -----	\$ 7,194.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
20	----- ----- -----	\$ 50,606.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
21	----- ----- -----	\$ 66,795.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
22	----- ----- -----	\$ 44,667.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
23	----- ----- -----	\$ 227,885.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
24	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
25	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
26	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
27	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
28	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
29	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
30	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
31	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
32	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
33	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
34	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
35	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
36	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
37	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
38	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
39	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
40	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
41	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
42	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
43	----- ----- -----	\$ 5,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
44	----- ----- -----	\$ 5,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
45	----- ----- -----	\$ 5,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
46	----- ----- -----	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
47	----- ----- -----	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
48	----- ----- -----	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
49	----- ----- -----	\$ ----- 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
50	----- ----- -----	\$ ----- 5,565.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
51	----- ----- -----	\$ ----- 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
52	----- ----- -----	\$ ----- 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
53	----- ----- -----	\$ ----- 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
54	----- ----- -----	\$ ----- 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
55	----- ----- -----	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
56	----- ----- -----	\$ 8,912.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
57	----- ----- -----	\$ 9,001.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
58	----- ----- -----	\$ 9,035.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
59	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
60	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

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Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
61	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
62	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
63	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
64	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
65	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
66	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
67	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
68	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
69	----- ----- -----	\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
70	----- ----- -----	\$ 13,067.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
71	----- ----- -----	\$ 13,149.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
72	----- ----- -----	\$ 13,344.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
73	----- ----- -----	\$ 14,403.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
74	----- ----- -----	\$ 14,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
75	----- ----- -----	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
76	----- ----- -----	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
77	----- ----- -----	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
78	----- ----- -----	\$ 15,028.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

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Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
79	----- ----- -----	\$ 15,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
80	----- ----- -----	\$ 18,029.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
81	----- ----- -----	\$ 18,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
82	----- ----- -----	\$ 19,028.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
83	----- ----- -----	\$ 19,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
84	----- ----- -----	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
85	----- ----- -----	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
86	----- ----- -----	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
87	----- ----- -----	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
88	----- ----- -----	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
89	----- ----- -----	\$ 20,020.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
90	----- ----- -----	\$ 20,116.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
91	----- ----- -----	\$ 22,270.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
92	----- ----- -----	\$ 23,428.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
93	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
94	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
95	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
96	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
97	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
98	----- ----- -----	\$ 25,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
99	----- ----- -----	\$ 26,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
100	----- ----- -----	\$ 26,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
101	----- ----- -----	\$ 26,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
102	----- ----- -----	\$ 26,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
103	----- ----- -----	\$ 26,177.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
104	----- ----- -----	\$ 26,771.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
105	----- ----- -----	\$ 27,086.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
106	----- ----- -----	\$ 28,756.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
107	----- ----- -----	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
108	----- ----- -----	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
109	----- ----- -----	\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
110	----- ----- -----	\$ 30,241.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
111	----- ----- -----	\$ 30,820.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
112	----- ----- -----	\$ 39,622.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
113	----- ----- -----	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
114	----- ----- -----	\$ 40,175.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
115	----- ----- -----	\$ 43,084.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
116	----- ----- -----	\$ 45,465.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
117	----- ----- -----	\$ 48,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
118	----- ----- -----	\$ 52,425.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
119	----- ----- -----	\$ 58,032.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
120	----- ----- -----	\$ 61,026.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
121	----- ----- -----	\$ 65,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
122	----- ----- -----	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
123	----- ----- -----	\$ 75,837.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
124	----- ----- -----	\$ 97,331.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
125	----- ----- -----	\$ 119,221.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
126	----- ----- -----	\$ 122,787.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
127	----- ----- -----	\$ 145,984.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
128	----- ----- -----	\$ 190,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
129	----- ----- -----	\$ 220,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
130	----- ----- -----	\$ 259,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
131	----- ----- -----	\$ 286,474.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
132	----- ----- -----	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
133	----- ----- ----- -----	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
134	----- ----- ----- -----	\$ 320,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
135	----- ----- ----- -----	\$ 323,111.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
136	----- ----- ----- -----	\$ 700,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
137	----- ----- ----- -----	\$ 744,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
138	----- ----- ----- -----	\$ 899,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
139	----- ----- -----	\$ 15,183.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
140	----- ----- -----	\$ 56,920.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
141	----- ----- -----	\$ 10,179.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
142	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
143	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
144	----- ----- -----	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
145		\$ 85,870.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
146		\$ 8,850.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
147		\$ 8,924.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
148		\$ 5,811.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
149		\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
150		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
151	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
152	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
153	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
154	----- ----- -----	\$ 62,650.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
155	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
156	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

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94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
157	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
158	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
159	----- ----- -----	\$ 9,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
160	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
161	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
162	----- ----- -----	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
163	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
164	----- ----- -----	\$ 24,999.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
165	----- ----- -----	\$ 9,609.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
166	----- ----- -----	\$ 7,133.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
167	----- ----- -----	\$ 8,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
168	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Sierra Club

94-1153307

Part I Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
169	----- ----- -----	\$ 49,266.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
170	----- ----- -----	\$ 5,206.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
171	----- ----- -----	\$ 8,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
172	----- ----- -----	\$ 31,988,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization
Sierra Club

Employer identification number
94-1153307

Part II Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
139	Securiities		
		\$ 15,183.	
140	Securiities		
		\$ 56,920.	
141	Securities		
		\$ 10,179.	
170	Securities		
		\$ 5,206.	
171	Hiking boots		
		\$ 8,000.	
		\$	

BAA

Name of organization Sierra Club	Employer identification number 94-1153307
--	---

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once – see instructions.) ▶ \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2009

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

▶ Complete if the organization is described below.

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

- Section 501(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 Sierra Club	Employer identification number 94-1153307
--	---

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. See 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 of 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).....														
c Total lobbying expenditures (add lines 1a and 1b).....														
d Other exempt purpose expenditures.....														
e Total exempt purpose expenditures (add lines 1c and 1d).....														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<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).....														
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.)

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.....					
b Lobbying ceiling amount (150% of line 2a, column (e)).....					
c Total lobbying expenditures.....					
d Grassroots nontaxable amount.....					
e Grassroots ceiling amount (150% of line 2d, column (e)).....					
f Grassroots lobbying expenditures.....					

BAA

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)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If 'Yes,' describe in Part IV.			
j Total. Add lines 1c through 1i.			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
d 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).

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

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, questions 1 and 2 are answered 'No' OR if Part III-A, line 3 is answered 'Yes.'

1 Dues, assessments and similar amounts from members.	1	18,557,300.
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year.	2a	4,872,220.
b Carryover from last year.	2b	
c Total.	2c	4,872,220.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	18,557,300.
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?	4	0.
5 Taxable amount of lobbying and political expenditures (see instructions)	5	0.

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.

Part I-A, Line 1 - Direct and Indirect Political Campaign Activities

The Sierra Club made no political expenditures in 2009.

The Sierra Club publicly comments about elected officials in their roles as candidates while not expressly advocating for their election or defeat.

Part IV Supplemental Information (continued)

Part I-A, Line 1 - Direct and Indirect Political Campaign Activities (continued)

The Sierra Club notifies its members in all membership solicitations that no portion of the membership dues paid to Sierra Club is deductible for tax purposes.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

Sierra Club

Employer identification number

94-1153307

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit? Yes No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
- Protection of natural habitat Preservation of certified historic structure
- Preservation of open space

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

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

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

- 1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. See Part XIV
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

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

3 Using the organization's 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. See Part XIV

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

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

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

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

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

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	13,134,900.	0.			
b Contributions	4,484,000.				
c Net Investment earnings, gains, and losses	2,233,800.				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	19,852,700.	0.			

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

- a Board designated or quasi-endowment %
- b Permanent endowment 100.00 %
- c Term endowment %

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

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
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. See Part XIV

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		562,700.		562,700.
b Buildings		2,335,558.	1,605,329.	730,229.
c Leasehold improvements		1,362,242.	1,009,590.	352,652.
d Equipment		5,268,200.	4,009,581.	1,258,619.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,904,200.

BAA

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)		84,753,217.
2	Total expenses (Form 990, Part IX, column (A), line 25)		82,210,704.
3	Excess or (deficit) for the year. Subtract line 2 from line 1		2,542,513.
4	Net unrealized gains (losses) on investments		3,132,451.
5	Donated services and use of facilities		
6	Investment expenses		
7	Prior period adjustments		
8	Other (Describe in Part XIV) See Part XIV		282,336.
9	Total adjustments (net). Add lines 4 through 8		3,414,787.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9		5,957,300.

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	97,788,800.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	3,132,451.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV) See Part XIV	2d	9,903,132.
e	Add lines 2a through 2d	2e	13,035,583.
3	Subtract line 2e from line 1	3	84,753,217.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments 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	84,753,217.

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

1	Total expenses and losses per audited financial statements	1	91,831,500.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV) See Part XIV	2d	9,620,796.
e	Add lines 2a through 2d	2e	9,620,796.
3	Subtract line 2e from line 1	3	82,210,704.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments 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	82,210,704.

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 III, Line 1a - F/S Footnote For Art, Treasures, Etc.

The Club does not capitalize donated paintings, photographs, and rare books, as these items are held for public exhibition, education, or research in furtherance of public service and are protected and cared for by the Club throughout the life of the assets. Financial Statements, footnote 1(k).

Part III, Line 4 - Description Of Organization's Collections And How Furthers Exempt Purpose

The Sierra Club's fine art and library collections serve as reference materials for Club staff, members, and public researchers. They provide an educational resource

Part XIV Supplemental Information (continued)

Part III, Line 4 - Description Of Organization's Collections And How Furthers Exempt Purpose (continued)

about the history of the Sierra Club as well as environmental and mountaineering history, and current environmental topics

Part V, Line 4 - Intended Uses Of Endowment Fund

The Club's endowment consists of a Life Member Fund and a donor-restricted fund established to further the mission of the Club. The organization's objective is to maintain the fair value of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Sierra Club

94-1153307

Schedule D, Part XI, Line 8
Other Changes In Net Assets Or Fund Balances

Pension related charges.....	\$	472,000.
Segregated fund eliminations.....		-189,664.
Total	\$	<u>282,336.</u>

Schedule D, Part XII, Line 2d
Other Revenue Included In F/S But Not Included On Form 990

Eliminate contributed legal services.....	\$	4,814,400.
Pension related charges.....		472,000.
Reclass cost of sales.....		638,176.
Reclass fundraising reimbursements.....		3,900,000.
Segregated fund eliminations.....		78,556.
Total	\$	<u>9,903,132.</u>

Schedule D, Part XIII, Line 2d
Other Expenses And Losses Per Audited F/S

Eliminate contributed legal services.....	\$	4,814,400.
Reclass fundraising reimbursements.....		3,900,000.
Reclass to cost of sales.....		638,176.
Segregated fund eliminations.....		268,220.
Total	\$	<u>9,620,796.</u>

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2009

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990EZ 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.

- Mail solicitations
- Internet and email solicitations
- Phone solicitations
- In-person solicitations
- Solicitation of non-government grants
- Solicitation of government grants
- Special fundraising events

2a Did the organization have 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			
Donor Services Group LLC	Telemarketing		X	957,270.	417,610.	539,660.
Telefund, Inc.	Telemarketing		X	602,629.	336,636.	265,993.
Harris Direct	Telemarketing		X	442,712.	283,874.	158,838.
Adams Hussey & Associates	Direct mail		X	2,154,372.	272,598.	1,881,774.
Fund for Public Interest	Canvassing	X			230,875.	
Grassroots Campaigns, Inc.	Telemarketing		X		150,729.	
SD&A Teleservices, Inc.	Telemarketing		X	623,331.	142,333.	480,998.
Direct Advantage Marketing	Telemarketing		X	254,891.	45,547.	209,344.
Comnet Marketing Group, Inc.	Telemarketing		X	51,199.	39,770.	11,429.
Common Knowledge	Direct mail		X	48,054.	19,516.	28,538.
Total				5,134,458.	1,939,488.	3,576,574.

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.

AL AK AR AZ CA CO CT FL GA HI IL IN KS KY LA ME MD MA MI MN MS MO MT NH NJ NY NC ND
OR OK OH PA PR RI SC TN UT VA WA WV WI

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.

REVENUE		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		Various chapt (event type)	(event type)	(total number)	(Add col. (a) through col. (c))
REVENUE	1	Gross receipts	150,348.		150,348.
	2	Less: Charitable contributions			
	3	Gross income (line 1 minus line 2)	150,348.		150,348.
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4- through 9 in column (d).			
11	Net income summary. Combine lines 3, column (d) and line 10.				150,348.

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.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
					(Add col. (a) through col. (c))	
REVENUE	1	Gross revenue				
DIRECT EXPENSES	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d).				
	8	Net gaming income summary. Combine lines 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? _____	9 a	
b If 'No,' explain: ----- -----		
10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10 a	
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 contact 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

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.
▶ Attach to Form 990.

**Open to Public
Inspection**

Name of the organization
Sierra Club

Employer identification number
94-1153307

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Allegheny Defense Project 149 E. Fairview Ave. Pittsburgh, PA 15237	25-1834508	501 (c) (3)	49,245.	0.			Environmental support
Allegheny Land Trust 409 Broad St., Ste 206A Sewickley, PA 15143	25-1718611	501 (c) (3)	8,200.	0.			Environmental support
American India Foundation 216 E. 45th Street New York, NY 10017	13-4159765	501 (c) (3)	30,000.	0.			Environmental support
Atchafalaya Basin Keeper 162 Croydon Ave. Baton Rouge, LA 70806	51-0526541	501 (c) (3)	10,000.	0.			Environmental support
Buckeye Forest Council 1200 W. 5th Ave. Columbus, OH 43212	31-1408723	501 (c) (3)	5,500.	0.			Environmental support
Center for Biological Diversity P.O. Box 710 Tucson, AZ 85702	85-0420285	501 (c) (3)	23,000.	0.			Environmental support
Children & Nature Network 7 Avenida Vista Grande B-7 #502 Santa Fe, NM 87508	14-1959018	501 (c) (3)	75,000.	0.			Environmental Support
Citizens Coal Council P.O. Box 964 Washington, PA 15301	52-1926679	501 (c) (3)	61,028.	0.			Environmental support

2 Enter total number of section 501(c)(3) and government organizations **30**

3 Enter total number of other organizations **410**

**SCHEDULE I-1
(Form 990)**

Continuation Sheet for Schedule I (Form 990)

OMB No. 1545-0047

2009

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II and Part III.

**Open to Public
Inspection**

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Clean Water Action							Environmental support
38875 Harper							
Clinton Township, MI 48036	23-7128611	501 (c) (4)	350,000.				Environmental support
Clearwater Conservancy							Environmental support
2555 N. Atherton St.	25-1413990	501 (c) (3)	13,650.				Environmental support
State College, PA 16803							Environmental support
Coal River Mountain Watch							Environmental support
P.O. Box 651	55-0765268	501 (c) (3)	10,000.				Environmental support
Whiteville, WV 25209							Environmental support
Earth Alert, Inc.							Environmental support
2738 Hyder Ave. S.E.	95-3939000	501 (c) (3)	7,500.				Environmental support
Albuquerque, NM 87106							Environmental support
Earthworks							Environmental support
1612 K St NW, #808	52-1557765	501 (c) (3)	5,500.				Environmental support
Washington, DC 20006							Environmental support
Energy Conserv., Council of PA							Environmental support
P.O. Box 39	30-0199029	501 (c) (3)	10,000.				Environmental support
Marianne, PA 15345							Environmental support
Florida Hometown Democracy							Environmental support
P.O. Box 636							Environmental support
New Smyrna Beach, FL 32170	57-1171934	501 (c) (3)	15,000.				Environmental support
Gulf Coast Environmental Defense							Environmental support
P.O. Box 732	59-3136070	501 (c) (3)	11,000.				Environmental support
Gulf Breeze, FL 32562							Environmental support
Heritage Conservancy							Environmental support
85 Old Dublin Pike							Environmental support
Doylstown, PA 18901	23-6296515	501 (c) (3)	16,500.				Environmental support
Lewis & Clark College							Environmental support
10015 SW Terwilliger Blvd.	93-0386858	501 (c) (3)	15,000.				Environmental support
Portland, OR 97219							Environmental support

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Sierra Club

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part I.)

Employer identification number
94-1153307

Continuation Sheet for Schedule I (Form 990)

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

OMB No. 1545-0047

2009

Open to Public Inspection

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
N. Amer. Assoc. for Envir. Ed. 2000 P Street NW, Suite 540 Washington, DC 20036	23-7158061	501 (c) (3)	11,100.				Environmental support
National Hispanic Env Council 106 N. Fayette Street Alexandria, VA 22314	54-1951323	501 (c) (3)	10,000.				Environmental support
New Venture Fund 734 15th Street NW Ste 600 Washington, DC 20005	26-4486735	501 (c) (3)	10,000.				Environmental support
Oklahoma Sustainability Network 2730 4th Street Tulsa, OK 74104	41-2030911	501 (c) (3)	10,000.				Environmental support
Other donations < \$5,000 85 Second Street San Francisco, CA 94105		501 (c) (3)	251,761.				Environmental support
Other donations < \$5,000 85 Second Street San Francisco, CA 94105		501 (c) (4)	12,204.				Environmental support
Pennsylvania Land Trust Assoc P.O. Box 2083 Williamsport, PA 17703	23-2789029	501 (c) (3)	10,000.				Environmental support
Physicians for Social Resp. 1875 Connecticut Ave NW Ste 1012 Washington, DC 20009	23-7059731	501 (c) (3)	10,000.				Environmental support
Rio Puerco Alliance 3250 La Paz Lane Santa Fe, NM 87507	61-1503699	501 (c) (3)	5,811.				Environmental support
S. Dakota Wildlife Federation P.O. Box 7075 Pierre, SD 57501	23-7314554	501 (c) (3)	7,500.				Environmental support

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If 'Yes' to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If 'Yes' to line 6a or 6b, describe in Part III.

7 For person listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III.

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If 'Yes,' describe in Part III.

9 If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1 a		
1 b		
2		
3		
4 a		X
4 b		X
4 c		X
5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		X

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

Schedule J (Form 990) 2009

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

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

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
Carl Pope	(i) 202,458. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	31,217. 0. 0.	233,675. 0. 0.	0. 0. 0.
Deborah Sorondo	(i) 235,527. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	34,593. 0. 0.	270,120. 0. 0.	0. 0. 0.
Louis Barnes	(i) 194,373. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	33,058. 0. 0.	227,431. 0. 0.	0. 0. 0.
Hamilton Leong	(i) 142,490. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	21,828. 0. 0.	164,318. 0. 0.	0. 0. 0.
David Simon	(i) 165,398. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	28,585. 0. 0.	193,983. 0. 0.	0. 0. 0.
Bruce Hamilton	(i) 172,689. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	16,733. 0. 0.	189,422. 0. 0.	0. 0. 0.
Gregory Haegele	(i) 156,833. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	12,569. 0. 0.	169,402. 0. 0.	0. 0. 0.
Jacquelyn Brown	(i) 183,034. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	33,154. 0. 0.	216,188. 0. 0.	0. 0. 0.
Susan de la Rosa	(i) 152,846. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	26,740. 0. 0.	179,586. 0. 0.	0. 0. 0.
Robert Sipchen	(i) 174,173. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	32,838. 0. 0.	207,011. 0. 0.	0. 0. 0.
John Calaway	(i) 142,435. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	17,171. 0. 0.	159,606. 0. 0.	0. 0. 0.
Gregory L. Casini	(i) 53,477. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	8,863. 0. 0.	62,340. 0. 0.	0. 0. 0.
Janine O'Connell	(i) 43,438. (ii) 0. (iii) 0.	0. 0. 0.	0. 0. 0.	0. 0. 0.	3,314. 0. 0.	46,752. 0. 0.	0. 0. 0.
	(i) --- (ii) --- (iii) ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---
	(i) --- (ii) --- (iii) ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---
	(i) --- (ii) --- (iii) ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---	--- --- ---

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2009

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organizations answered 'Yes'**
on Form 990, Part IV, lines 29 or 30.
▶ **Attach to Form 990.**

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part I **Types of Property**

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		8,000.	Retail value
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	4	87,488.	Exchange
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution— Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (-----)				
26 Other ▶ (-----)				
27 Other ▶ (-----)				
28 Other ▶ (-----)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		X

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No. 1545-0047

2009

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

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

Sierra Club

Employer identification number

94-1153307

Part VI, Section B, Line 16(b)

Sierra Club has a long-standing procedure for reviewing potential investment or participation in joint ventures and similar arrangements with taxable entities and the possible impact of such investments on its tax-exempt status. Sierra Club did not participate or invest in any new joint ventures or similar arrangements with taxable entities during 2009. Sierra Club's procedure was followed for Sierra Club's investment and participation in such entities during prior tax years, but the procedure had not been adopted in writing as of the end of tax year 2009. Sierra Club is in the process of adopting a written policy to reflect its existing procedure, in consultation with outside legal advisors.

Sierra Club's procedure (followed for prior tax years) involves senior management review and negotiation of any possible transaction, including in-house legal and financial review, and review and approval by Sierra Club's Finance Committee and, depending on the materiality of the transaction, by Sierra Club's Board of Directors. Proposed transactions are also reviewed outside legal or tax advisors as appropriate or necessary.

Form 990, Part III, Line 1 - Organization Mission

Established by John Muir in 1892 on the notion that experiencing nature fosters a desire to protect it, Sierra Club provides wilderness experiences and opportunities to engage individuals from a variety of backgrounds to "explore, enjoy, and protect" the planet. Enlisting its 1.4 million supporters, 32,000 activists, hundreds of lobbyists, and legal teams in all 50 states, plus Puerto Rico and India, Sierra Club uses its core capacity strengths--litigation, grassroots organizing, lobbying, public education--to create national and neighborhood demand for environmental protection, to impact environmental laws such as the clean air and water acts, and

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part III, Line 1 - Organization Mission (continued)

to protect America's most iconic ecosystems, from Yosemite to the Arctic wilderness.

In 2005, the volunteer members of the democratically managed Sierra Club voted to focus the Club's full attention on the human causes and devastating results of climate change. With an audacious goal of reducing U.S. emissions by at least 80 percent by 2050, Sierra Club's Climate Recovery Partnership brings together an educated and involved populace with responsive nonprofit partners, government leaders, and the business community. Comprised of six integrated campaigns (Beyond Coal, Clean Energy Solutions, Green Transportation, the Initiative to Limit Total Greenhouse Emissions, Resilient Habitats, and Safeguarding Communities), the Partnership seeks to mitigate the human causes of climate change (carbon derived from fossil fuels) and support adaptation of human and wilderness communities so that these areas are can withstand unavoidable climatic changes. To date, the Partnership has achieved a number of victories. For example, Sierra Club's Beyond Coal campaign has garnered an annual reduction in 515 million metric tons of carbon and other pollutants by fighting the introduction of new coal plants and shutting down outdated plants. Working in conjunction with Sierra Club's Clean Energy Solutions campaign, Club volunteers and staff are working with legislators, entrepreneurs, environmental justice advocates, and community leaders to replace dirty fossil fuels with wind, solar, and other renewable energy sources that are both environmentally sustainable and economically advantageous.

Form 990, Part III, Line 4a - Program Service Accomplishments

Studying and influencing public policy: staff and volunteers engage in legislative and non-legislative activities, including research, education, lobbying, legal and policy development.

Name of the organization

Sierra Club

Employer identification number

94-1153307

Form 990, Part III, Line 4a - Program Service Accomplishments (continued)

In 2009, the Sierra Club continued its efforts to stem the root cause of climate change, greenhouse gas emissions, while protecting natural and human communities from the unavoidable effects of climate change. Here are a few victories we're celebrating: After turning out hundreds of volunteers and generating 300,000 emails to the EPA, the Sierra Club supported the success of the EPA's "endangerment finding," which states that greenhouse gases threaten public health, putting in motion stronger regulations for smog, mercury, and sulfur pollution. Launching an average of one lawsuit every week, the Sierra Club is proud that not one of the 100 remaining proposed conventional coal plants broke ground. To replace that energy, Sierra Club developed provisions to support Department of the Interior Secretary Ken Salazar's efforts to speed the development of utility-scale renewables, and generated tremendous public support to encourage the L.A. Solar Plan, under which Los Angeles will become coal-free by 2020. In lands protection, Sierra Club fought and won a provision in federal court to preserve America's 50 million acres of roadless areas under Forest Service jurisdiction, while protecting species and wilderness areas in 10 iconic eco-regions, nationwide. These priority eco-regions include: Arctic Coast, Olympic Peninsula-Puget Sound-North Cascades, California Coast, Sierra Nevada, Greater Yellowstone, Greater Grand Canyon, Gulf Coast, Greater Quetico-Superior, Adirondacks to Acadia, and Greater Everglades.

Form 990, Part III, Line 4d - Other Program Services Description

Outdoor activities includes national, international and inner city outing programs.

Included 242 domestic trips and 47 international trips with over 3,100 participants; the Inner City Outings program included 822 trips with 10,710 youth and 2,240 adult participants; and chapters and groups organized about 18,000 day hikes with

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Form 990, Part III, Line 4d - Other Program Services Description (continued)

approximately 250,000 participants.

Chapter allocations: to support activities of local chapters. (\$557,600)

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

Any person interested in advancing the purposes of the Sierra Club may become a member. There shall be several classes of membership: Regular, Life, and such other special classes as the Board of Directors may establish.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

All actions requiring a vote of the membership shall be decided by written ballot as provided for in Bylaw 5, Section 2, and Bylaw 11. A quorum for any ballot or for any meeting of the members shall be five percent (5%) of the membership on the date of record set by the Board of Directors in accordance with law. Each person who is a renewed member on the date of record shall be eligible to vote and shall have one vote on any issue presented to the membership except as provided in Paragraph 5.7. Voting by proxy shall not be permitted. All Regular and Life members of record on January 31 shall be sent ballots for the annual election of Directors, as provided in the Bylaws.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

In accordance with Corporation Law section 5057, the only membership rights of members of the Club are the rights specifically provided by the Articles, Bylaws, and the Corporation Law. All other privileges or opportunities granted to members of the Club under its Standing Rules, policies, or the bylaws or rules of Club subsidiaries are not rights of membership in the Club for purposes of Corporation Law section 5057.

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Form 990, Part VI, Line 11 - Form 990 Review Process

The Board of Directors have delegated the responsibility of preparing and reviewing the IRS Form 990 to a professional tax consultant. The tax accountant prepares a draft of the Form 990 which is reviewed by the Finance Department, the Assistant Secretary and Assistant Treasurer. The final copy is sent back to the tax accountant for final review and filing.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Directors and other senior volunteers complete a written disclosure form annually. For employees (current and former) plus independent contractors are responsible for disclosing any potential conflicts of interest related to their Club activities. The policy is included in the Employees Handbook. Board of Directors and senior volunteers must sign a written disclosure form annually. In-house legal Counsel will investigate complaints of violations. When a potential conflict is disclosed by an employee, the Human Resources department makes a determination regarding the appropriate action in order to comply with the Club's policies.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

Compensation of Directors, if any, is reviewed and approved by the Board of Directors utilizing external data from like organizations, the rationale for which is documented. The Executive Director compensation is determined by the Board of Directors after an evaluation of performance and interviews with appropriate parties. Compensation is based on external data from like organizations. A documented performance evaluation is maintained. Executive Director salary is determined by the Board Executive Committee. The Committee reviews the salaries and yearly increases. It also establishes budgeted increase rate for all management personnel. The Committee has comparative salary data available from the Human Resources Department. Annual performance reviews are conducted and documented.

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Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees (continued)

With respect to all officers and key employees, the Human Resources Department conducts a salary comparison survey every other year to ensure that Club salaries for these individuals are within external market salary practices. This includes the Executive Director's salary. Salaries for officers and key employees other than the Executive Director are determined according to the Club's established procedure and guidelines for annual merit raises, as administered by the Human Resources Department. Relevant cabinet officers, the Chief Operating Officer and Director of Human Resources must approve these raises.

Form 990, Part VI, Line 17 - List of States which this Return is Filed

AL AK AZ AR CA CO CT FL GA HI IL IN KS KY LA ME MD MA MI MN MS MO NH NJ NY NC ND
OR OK OH PA RI SC TN UT VA WA WV WI

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The organization's Articles of Incorporation, Bylaws, and Standing Rules (which contains the conflict of interest policy) are available on its public website: www.sierraclub.org. Portions of the audited financial statements along with a link to the full audited financial statements are published in SIERRA magazine (Nov-Dec issue). Form 990 and Form 990-T are available upon request.

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Area with horizontal dashed lines for supplemental information.

Year	Subject	U.S. Agency Defendant	Statute
2011	2008 Ozone State Implementation Plans Deadline Suit, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	Charlotte 1997 Ozone Nonattainment Deadline Suit, North and South Carolina	U.S. Environmental Protection Agency	Clean Air Act
2011	Clean Air Act deadline for reviewing the 8-hour ozone infrastructure non-attainment areas, U.S.	Environmental Protection Agency	Clean Air Act
2011	Clean Air Act Ozone and PM2.5 State Implementation Plans Nine States, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	Deadline for Clean Air Act PM2.5 and Ozone Modeling, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	Coal Mine NSPS Deadline Suit, U.S.	U.S. EPA	Clean Air Act
2011	Commercial and Industrial Solid Waste Incinerators Air Toxics Rule, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	Deadline EPA Industrial Boilers Air Toxics Rules, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	EPA Industrial Boilers Air Toxics Rules, U.S. [Area Sources]	U.S. Environmental Protection Agency	Clean Air Act
2011	Houston and Dallas 1997 Ozone Nonattainment Deadline Suit, Texas	U.S. Environmental Protection Agency	Clean Air Act
2011	Air Toxics Rule for Persistent, Bioaccumulative, and Toxic Pollutant Standards, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	PM2.5 State Implementation Plan Deadline Suit, Jackson County, Alabama	Environmental Protection Agency	Clean Air Act
2011	San Joaquin Valley Ozone Plans, California	U.S. Environmental Protection Agency	Clean Air Act
2011	Sewage Sludge Incinerators Air Toxics Rule, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	Shell Discoverer Offshore Drilling Air Permit Appeal, Alaska	U.S. Environmental Protection Agency	Clean Air Act
2011	Shell Kulluk Drillship Air Permit Appeal, Alaska	U.S. Environmental Protection Agency	Clean Air Act
2011	Clean Air Act Carbon Monoxide National Ambient Air Quality Standard (NAAQS), U.S.	U.S. Environmental Protection Agency	Clean Air Act
2011	Clean Water Act TMDL for PCBs in the Spokane River, Washington	U.S. Environmental Protection Agency	Clean Water Act
2011	Off-Road Vehicle Trails in Big Cypress Preserve, Florida	Department of the Interior	Endangered Species Act (ESA)
2011	Public records relating to Powder River Basin coal leases, U.S.	Department of Interior	Freedom of Information Act (FOIA)
2011	Belle Ayr North and Caballo West Coal Leases, Wyoming	U.S. Bureau of Land Management	National Environmental Policy Act (NEPA)
2011	Frontier Wood-to-Ethanol Plant, Michigan	Department of Energy	NEPA
2011	Grand Parkway Project, Texas	Army Corps of Engineers	NEPA
2011	Hydraulic Fracturing Leases in Monterey, California	Bureau of Land Management	NEPA
2011	Mexican Trucks Pilot Program, U.S.	U.S. Department of Transportation	NEPA
2011	Roan Plateau Oil and Gas Drilling, Colorado	U.S. Bureau of Land Management	NEPA
2011	MARC I Natural Gas Pipeline, Pennsylvania	Federal Energy Regulatory Commission	NEPA
2011	Shell Beaufort Sea Exploration, Alaska	Bureau of Ocean Energy Management, Regulation, and Enforcement	NEPA
2011	Definition of Nonhazardous Solid Waste, U.S.	U.S. Environmental Protection Agency	Resource Conservation and Recovery / RCRA, Clean Air Act
2011	Condor Poisoning from Lead Ammunition in National Forests, Arizona	U.S. Forest Service	
2011	Lahaina Sewage Injection Wells, Hawaii	U.S. Environmental Protection Agency	Safe Drinking Water Act
2011	Ocean Dumping of PCBs from Navy SINKEP Program, U.S.	U.S. Environmental Protection Agency	Toxic Substances Control Act
2011	South Porcupine Coal Lease, Wyoming	U.S. Forest Service	NEPA
2012	Area Designations for 2008 Ozone National Ambient Air Quality Standard (NAAQS), United States	U.S. Environmental Protection Agency	Clean Air Act
2012	Cincinnati Fine Particulate Attainment Redesignation, Ohio, Kentucky, and Indiana	U.S. Environmental Protection Agency	Clean Air Act
2012	Clean Air Act Deadline for Oklahoma's State Implementation Plan for Startup, Shutdown, and Maintenance Emissions, Oklahoma	U.S. Environmental Protection Agency	Clean Air Act
2012	Clean Air Act Title V Permit for Entergy's Independence Coal-Fired Power Plant, Arkansas	U.S. Environmental Protection Agency	Clean Air Act
2012	CSAPR Better Than BART Rule, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012	Deadline for Nonattainment SIPs for 2008 Ozone NAAQS, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012	EPA's Failure to Act on Las Vegas Clean Air Act SIP Submissions, Nevada	U.S. Environmental Protection Agency	Clean Air Act
2012	Haze Pollution Controls for Sherburne County Generating Plant, Minnesota	U.S. Environmental Protection Agency	Clean Air Act
2012	Inadequate Regulation of PVC Plant Emissions, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012	Mercury and Air Toxics Standard, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012	Mount Tom and Schiller Station Coal-Fired Power Plant Expired Permit, Massachusetts	US Environmental Protection Agency	Clean Air Act
2012	Ozone and Particulate Matter State Implementation Plans, Connecticut and Wyoming	U.S. Environmental Protection Agency	Clean Air Act
2012	Petition for EPA Objection to Clean Air Act Title V Permit for Luminant Sandow V Coal-Fired Power Plant, Texas	U.S. Environmental Protection Agency	Clean Air Act

2012 PM2.5 NAAQS State Implementation Plans, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012 PM2.5 NAAQS State Implementation Plans, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012 Primary Lead Toxic Pollutant Standards, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012 Redesignation of St. Louis as Ozone Attainment Area, Illinois and Missouri	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Pollution Controls for Danskammer Coal-Fired Power Plant, New York	US Environmental Protection Agency	Clean Air Act
2012 San Joaquin Valley PSD Program Approval, California	U.S. Environmental Protection Agency	Clean Air Act
2012 State Implementation Plans for PM2.5 in Detroit, Michigan and Philadelphia, Pennsylvania	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Pollution Controls, North Dakota	U.S. Environmental Protection Agency	Clean Air Act
2012 Secondary Lead Toxic Air Pollutant Standards, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012 Shell Discoverer Air Permit Challenge, Alaska	U.S. Environmental Protection Agency	Clean Air Act
2012 Shell Kulluk Air Permit, Alaska	U.S. Environmental Protection Agency (EPA)	Clean Air Act
2012 Air Toxics Rule for Pulp and Paper Industrial Sources, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012 Inadequate Regulation of Chrome Plating Facilities, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Plans Relying on the "CSAPR Better Than BART" Rule, U.S.	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Pollution Controls for Reid Gardner Coal-Fired Power Plant, Nevada	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Pollution Controls, Minnesota	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Pollution Controls, Nebraska	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Pollution Controls, Pennsylvania	U.S. Environmental Protection Agency	Clean Air Act
2012 Regional Haze Pollution Controls, Wisconsin	U.S. Environmental Protection Agency	Clean Air Act
2012 San Joaquin Valley 1-Hour Ozone Fees, California	U.S. Environmental Protection Agency	Clean Air Act
2012 EPA Water Transfer Rule, United States	U.S. Environmental Protection Agency	Clean Water Act
2012 EPA's Failure to Adopt an Oil Spill Dispersant Rule, U.S. Leeco, Inc.'s Stacy Branch mountaintop removal mine in Kentucky	U.S. Environmental Protection Agency	Clean Water Act
2012	U.S. Army Corps of Engineers	Clean Water Act
2012 Mississippi River Basin Nutrient Petition Denial, U.S.	U.S. Environmental Protection Agency	Clean Water Act
2012 Port MacKenzie Railroad Wetland Fill, Alaska Raven Crest's Boone #5 mountaintop removal mine, West Virginia	U.S. Army Corps of Engineers	Clean Water Act
2012	U.S. Army Corps of Engineers	Clean Water Act
2012 Gray Wolf Endangered Species Act Delisting, Wyoming	U.S. Fish and Wildlife Service	Endangered Species Act
2012 Leatherback Sea Turtle Critical Habitat, Puerto Rico	Department of Commerce	Endangered Species Act
2012 Marbled Murrelet Delisting, California/Oregon/Washington	U.S. Fish and Wildlife Service	Endangered Species Act
2012 State Trust Lands Habitat Conservation Plan for Marbled Murrelet, Washington	U.S. Fish and Wildlife Service	Endangered Species Act
2012 Federal Highway Administration Denial of Fee Waiver for "Corridor K" Public Records Request	Federal Highway Administration	FOIA
2012 Loop 375 Highway expansion, Texas	Federal Highway Administration	NEPA
2012 Navajo Coal Mine, New Mexico	Office of Surface Mining and Reclamation	NEPA
2012 North Porcupine Coal Lease, Wyoming	U.S. Forest Service	NEPA
2012 Southern Segment of the Keystone XL Tar Sands Pipeline, U.S.	U.S. Army Corps of Engineers	NEPA
2012 Spectra Natural Gas Pipeline, New York	Federal Energy Regulatory Commission	NEPA
2012 Uinta Basin Gas Project, Utah	Bureau of Land Management	NEPA
2012 Willits Highway Bypass, California	U.S. Army Corps of Engineers	NEPA
2012 Wright Area Coal Mine Lease Sales, Wyoming	Bureau of Land Management	NEPA
2012 Seabrook Nuclear Power Station License Renewal, New Hampshire	Nuclear Regulatory Commission	NEPA
2012 Calico Solar Project, California	Bureau of Land Management	NEPA, Endangered Species Act
2012 Shell Chukchi Exploration Plan, Alaska	Bureau of Ocean Energy Management, Regulation, and Enforcement (BOEMRE)	Outer Continental Shelf Lands Act
2012 Regulation of Coal Ash Under RCRA, U.S.	U.S. Environmental Protection Agency	RCRA
2012 South Heart Coal Mine, North Dakota (2 cases)	Department of Interior	Surface Mining, Control, and Reclamation Act
2012 Susquehanna-Roseland Transmission Line, Pennsylvania and New Jersey	National Park Service	Wild and Scenic Rivers Act
2013 EPA Failure to Act on Sulfur Dioxide Rule and Georgia Power Title V Petitions, Georgia	U.S. Environmental Protection Agency	Clean Air Act
2013 2008 Ozone NAAQS Good Neighbor Requirements, United States	U.S. Environmental Protection Agency	Clean Air Act
2013 Air Toxics Rule for Cement Kilns, U.S. Endangered Species Act violations relating to pollution discharged from the Zeb mountaintop removal mine and Davis Creek strip mine in east Tennessee	Environmental Protection Agency	Clean Air Act
	US Fish and Wildlife Service	Endangered Species Act

2013 Neonicotinoid Pesticides and Honey Bee Colony Collapse Disorder, U.S.
2013 Public Records Relating to Exploratory Oil Drilling in the Chukchi Sea, Alaska
2013 Canyon Uranium Mine, Arizona
2013 Export-Import Bank Loan Guarantee to Xcoal, U.S.
2013 Grazing in Sonoran Desert National Monument, Arizona
2013 Tennessee Gas Pipeline Expansion, New Jersey
2013 EPA Interpretation of Decision Vacating Cross-State Air Pollution Rule, U.S.

ESA, Federal Insecticide, Fungicide,
U.S. Environmental Protection Agency and Rodenticide Act
Bureau of Ocean Energy Management FOIA
United States Forest Service NEPA
Export-Import Bank of the United
States NEPA
Bureau of Land Management NEPA
Federal Energy Regulatory
Commission NEPA
U.S. Environmental Protection Agency Clean Air Act

PA)

Act (RCRA)