

Return of Organization Exempt From Income Tax

OMB No. 1545-0047
2001
Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2001 calendar year, or tax year beginning 07/01, 2001, and ending 06/30/2002

C Name of organization PUERTO RICAN LEGAL DEFENSE & EDUCATION INC.	D Employer identification number 13-2722664	E Telephone number (212) 219-3360	F Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____
G Web site: PRIDRF.ORG	H(a) Is this a group return for affiliates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	H(b) If "Yes," enter number of affiliates: _____	H(c) Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H(d) If "No," attach a list. See instructions.	H(e) Is this a separate return filed by an organization covered by a group ruling? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I Enter 4-digit GEN _____	M Check <input type="checkbox"/> if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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

J Organization type (check only one) 501(c) (3) (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **2,864,769.**

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received: STMT 1	13	Program services (from line 44, column (B))	19	Net assets or fund balances at beginning of year (from line 73, column (A))
2	Program service revenue including government fees and contracts (from Part VII, line 93)	14	Management and general (from line 44, column (C))	20	Other changes in net assets or fund balances (attach explanation)
3	Membership dues and assessments	15	Fundraising (from line 44, column (D))	18	Excess or (deficit) for the year (subtract line 17 from line 12)
4	Interest on savings and temporary cash investments	16	Payments to affiliates (attach schedule)	17	Total expenses (add lines 16 and 44, column (A))
5	Dividends and interest from securities	17	Management and general (from line 44, column (C))	18	Excess or (deficit) for the year (subtract line 17 from line 12)
6a	Gross rents	18	Program services (from line 44, column (B))	19	Net assets or fund balances at beginning of year (from line 73, column (A))
6b	Less: rental expenses	19	Fundraising (from line 44, column (D))	20	Other changes in net assets or fund balances (attach explanation)
6c	Net rental income or (loss) (subtract line 6b from line 6a)	20	Payments to affiliates (attach schedule)	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)
7	Other investment income (describe)	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)		
8a	Gross amount from sales of assets other than inventory				
8b	Less: cost or other basis and sales expenses				
8c	Gain or (loss) (attach schedule)				
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))				
9	Special events and activities (attach schedule)				
9a	Gross revenue (not including \$ 2,441. of contributions reported on line 1a)				
9b	Less: direct expenses other than fundraising expenses				
9c	Net income or (loss) from special events (subtract line 9b from line 9a)				
10a	Gross sales of inventory, less returns and allowances				
10b	Less: cost of goods sold				
10c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)				
11	Other revenue (from Part VII, line 103)				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				
13	Program services (from line 44, column (B))				
14	Management and general (from line 44, column (C))				
15	Fundraising (from line 44, column (D))				
16	Payments to affiliates (attach schedule)				
17	Total expenses (add lines 16 and 44, column (A))				
18	Excess or (deficit) for the year (subtract line 17 from line 12)				
19	Net assets or fund balances at beginning of year (from line 73, column (A))				
20	Other changes in net assets or fund balances (attach explanation)				
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 6b, 9b, 10b, or 16 of Part I.

22	Grants and allocations (attach schedule)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	135,000	110,700	9,450	14,850
26	Other salaries and wages	1,164,718	955,069	81,530	128,119
27	Pension plan contributions				
28	Other employee benefits	241,469	198,005	16,903	26,561
29	Payroll taxes	66,283	54,351	4,640	7,292
30	Professional fundraising fees				
31	Accounting fees	13,500		13,500	
32	Legal fees				
33	Supplies	16,714	11,156	4,451	1,107
34	Telephone	52,790	41,954	3,785	7,051
35	Postage and shipping	57,387	23,363	1,925	32,099
36	Occupancy	90,138	80,434	4,852	4,852
37	Equipment rental and maintenance	54,677	42,326	5,249	7,102
38	Printing and publications	29,245	16,745	60	12,440
39	Travel	119,720	92,900	1,160	25,660
40	Conferences, conventions, and meetings	1,405	705	700	
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	66,574	59,116	3,899	3,559
43	Other expenses not covered above (itemize)	453,262	319,119	71,250	62,893
43a	STMT 6				
43b					
43c					
43d					
43e					
44	Total functional expenses (add lines 22 through 43). These totals to lines 13-15.	2,562,882	2,005,943	223,354	333,585

Joint Costs. Check if you are following SOP 98-2. Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No. If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? **STMT 7**
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a	SEE STATEMENT 20				
b					
c					
d					
e	Other program services (attach schedule)				
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,005,943			

Part IV Balance Sheets (See Specific Instructions on page 24.)

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

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 45: Cash - non-interest-bearing 15,029 / 645. Row 46: Savings and temporary cash investments 230,775 / 609,901.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 47a: Accounts receivable 47a / 47c. Row 47b: Less: allowance for doubtful accounts 47b / 47c.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 48a: Pledges receivable 48a / 48c. Row 48b: Less: allowance for doubtful accounts 48b / 48c.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 49: Grants receivable 49 / 49. Row 50: Receivables from officers, directors, trustees, and key employees 50 / 50.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 51a: Other notes and loans receivable (attach schedule) 51a / 51c. Row 51b: Less: allowance for doubtful accounts 51b / 51c.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 52: Inventories for sale or use 52 / 52. Row 53: Prepaid expenses and deferred charges 92,739 / 94,474.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 54: Investments - securities (attach schedule) 54 / 54. Row 54b: Less: accumulated depreciation (attach schedule) 54b / 54c.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 55a: Investments - land, buildings, and equipment: basis 55a / 55c. Row 55b: Less: accumulated depreciation (attach schedule) 55b / 55c.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 56: Investments - other (attach schedule) 56 / 56. Row 57a: Land, buildings, and equipment: basis 57a / 57c. Row 57b: Less: accumulated depreciation (attach schedule) 57b / 57c.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 58: Other assets (describe) 58 / 58. Row 59: Total assets (add lines 45 through 58) (must equal line 74) 1,748,022 / 1,467,269.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 60: Accounts payable and accrued expenses 353,095 / 329,609. Row 61: Grants payable 61 / 61. Row 62: Deferred revenue 62 / 62.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 63: Loans from officers, directors, trustees, and key employees (attach schedule) 63 / 63. Row 64a: Tax-exempt bond liabilities (attach schedule) 64a / 64a. Row 64b: Mortgages and other notes payable (attach schedule) 64b / 64b.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 65: Other liabilities (describe) 65 / 65. Row 66: Total liabilities (add lines 60 through 65) 402,153 / 409,470.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 67: Unrestricted 11,749 / -202,726. Row 68: Temporarily restricted 752,120 / 718,525. Row 69: Permanently restricted 582,000 / 582,000.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 70: Capital stock, trust principal, or current funds 70 / 70. Row 71: Paid-in or capital surplus, or land, building, and equipment fund 71 / 71. Row 72: Retained earnings, endowment, accumulated income, or other funds 72 / 72.

Table with 2 columns: (A) Beginning of year, (B) End of year. Row 73: Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; and column (B) must equal line 21) 1,345,869 / 1,057,799. Row 74: Total liabilities and net assets / fund balances (add lines 66 and 73) 1,748,022 / 1,467,269.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Organizations that follow SFAS 117, check here and complete lines 67 through 69 and lines 73 and 74.

Organizations that do not follow SFAS 117, check here and complete lines 70 through 74.

Net Assets or Fund Balances

Assets

Liabilities

Form 990 (2001)

Part VI Other Information (See Specific Instructions on page 27.)

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity. 76

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

If "Yes," attach a conformed copy of the changes.

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

If "Yes," has it filed a tax return on Form 990-T for this year? 78b

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

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

b If "Yes," enter the name of the organization: _____

and check whether it is exempt OR nonexempt.

81a Enter direct or indirect political expenditure. See line 81 instructions. 81a

b Did the organization file Form 1120-POL for this year? 81b

82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? 82a

b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part III. (See instructions in Part III.) 82b

83a Did the organization comply with the public inspection requirements for returns and exemption applications? 83a

b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? 83b

84a Did the organization solicit any contributions or gifts that were not tax deductible? 84a

b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 84b

85 501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members? 85a

b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 85b

If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.

c Dues, assessments, and similar amounts from members. 85c

d Section 162(e) lobbying and political expenditures. 85d

e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices. 85e

f Taxable amount of lobbying and political expenditures (line 85d less 85e). 85f

Does the organization elect to pay the section 6033(e) tax on the amount in 85f? 85g

n If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? 85h

86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12. 86a

b Gross receipts, included on line 12, for public use of club facilities. 86b

87 501(c)(12) orgs. Enter: a Gross income from members or shareholders. 87a

b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b

88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX. 88

89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: 89a

b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction. 89b

c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 89c

d Enter: Amount of tax on line 89c, above, reimbursed by the organization. 89d

90 a List the states with which a copy of this return is filed: NY, NJ, CA, IL 90a

b Number of employees employed in the pay period that includes March 12, 2001 (See instructions). 90b

91 The books are in care of: **ORGANIZATION** Telephone no. **212-219-3360** ZIP + 4 **10013** 91

92 Located at **99 HUDSON ST., 14TH FL., NEW YORK, NY** 92

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

and enter the amount of tax-exempt interest received or accrued during the tax year. 92

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.

93 Program service revenue: Indicated. a EDUCATION b CONTRACTUAL REVENUE

c d e f Medicare/Medicaid payments g Fees and contracts from government agencies

94 Membership dues and assessments 95 Interest on savings and temporary cash investments

96 Dividends and interest from securities 97 Net rental income or (loss) from real estate

a debt-financed property b not debt-financed property 98 Net rental income or (loss) from personal property

99 Other investment income 100 Gain or (loss) from sales of assets other than inventory

101 Net income or (loss) from special events 102 Gross profit or (loss) from sales of inventory

103 Other revenue: a MISCELLANEOUS b c d e

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

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

STMT 14

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity. (B) Percentage of ownership interest. (C) Nature of activities. (D) Total income. (E) End-of-year assets.

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here

Preparer's signature Date 10/18/02

Firm's name (or yours if self-employed) and ZIP + 4 address, and ZIP + 4

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Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust
Supplementary Information - (See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Department of the Treasury
Internal Revenue Service

Name of the organization

PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number

13-2722664

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
ANGELO FALCON 99 HUDSON STREET, 14TH FLOOR	SR. POLICY	80,100.	NONE	NONE
SARA RIOS 99 HUDSON STREET, 14TH FLOOR	LITIGATION	73,000.	NONE	NONE
PIERRE LARABEE 99 HUDSON STREET, 14TH FLOOR	DEVELOPMENT	68,030.	NONE	NONE
FOSTER MAER 99 HUDSON STREET, 14TH FLOOR	STAFF ATTO	94,473.	NONE	NONE
JACKSON CHIN 99 HUDSON STREET, 14TH FLOOR	STAFF ATTO	60,349.	NONE	NONE

Total number of other employees paid over \$50,000

5

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

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NORMA RAMOS 70 LA SALLE ST, #9G, NY, NY 10022	ENVIRONMENTAL JUSTIC	52,750.
CHANGING OUR WORLD 420 LEX. AVE. STE 2320, NY, NY 10170	CAPITAL CAMPAIGN	69,182.

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

2

Part III Statements About Activities (See page 2 of the instructions.)

No	Yes	
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1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ _____ (Must equal amount on line 38.)

		1
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2 Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

		2a
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		2b
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		2c
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		2d
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		2e
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		3
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		3
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		4
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Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(iii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state.
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

		(a) Name(s) of supported organization(s)
		(b) Line number from above

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting. Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

15 Calendar year (or fiscal year beginning in) (a) 2000 (b) 1999 (c) 1998 (d) 1997 (e) Total

15	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,924,183	1,962,782	1,173,466	753,322	5,813,753
17	Membership fees received					
18	Gross income from interest, dividends, amounts received from payments on securities, loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	34,925	33,531	31,819	-18,662	81,613
19	Net income from unrelated business activities not included in line 18					
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21	The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22	Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	STMT 17 -108,143	-115,454	171,348	185,014	132,765
23	Total of lines 15 through 22	1,996,374	2,011,289	1,512,161	1,095,267	6,615,091
24	Line 23 minus line 17	1,850,965	1,880,859	1,376,633	919,674	6,028,131
25	Enter 2% of amount in column (e), line 24	19,964	20,113	15,122	10,953	120,563
26	Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					
b	Prepare a list for your records to show the name of and amount contributed by each person (other than governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts shown in line 26a.					
c	Total support for section 509(a)(1) test: Enter line 24, column (e)	81,613	19			6,028,131
d	Add: Amounts from column (e) for lines: 18	81,613	19			6,028,131
e	Public support (line 26c minus line 26d total)	22	132,765	26b	1,438,311	1,652,689
f	Public support percentage (line 26e divided by line 26c (denominator))					72.5837%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.

(2000) (1999) (1998) (1997) **NOT APPLICABLE**

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

(2000) (1999) (1998) (1997)

c Add: Amounts from column (e) for lines: 15 16 17 20 21

d Add: Line 27a total and line 27b total

e Public support (line 27c total minus line 27d total)

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)

g Public support percentage (line 27e (numerator) divided by line 27f (denominator))

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NOT APPLICABLE

13-2722664

Part V Private School Questionnaire (See page 7 of the instructions.)

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

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? Yes No

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogs, and other written communications with the public dealing with student admissions, programs, and scholarships? 30

31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? 31
 If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

32 Does the organization maintain the following:
 a Records indicating the racial composition of the student body, faculty, and administrative staff? 32a
 b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? 32b
 c Copies of all catalogs, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? 32c
 d Copies of all material used by the organization or on its behalf to solicit contributions? 32d

33 Does the organization discriminate by race in any way with respect to:
 a Students' rights or privileges? 33a
 b Admissions policies? 33b
 c Employment of faculty or administrative staff? 33c
 d Scholarships or other financial assistance? 33d
 e Educational policies? 33e
 f Use of facilities? 33f
 g Athletic programs? 33g
 h Other extracurricular activities? 33h
 If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

34a Does the organization receive any financial aid or assistance from a governmental agency? 34a
 b Has the organization's right to such aid ever been revoked or suspended? 34b
 If you answered "Yes" to either 34a or b, please explain using an attached statement.
 35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation 35

Part VII-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.) (To be completed ONLY by an eligible organization that filed Form 5768) NOT APPLICABLE

	a	if the organization belongs to an affiliated group.	
Check	b	if you checked "a" and "limited control" provisions apply.	

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

(b) To be completed for ALL electing organizations

(a) Affiliated group totals

36	Total lobbying expenditures to influence public opinion (grassroots lobbying)		
37	Total lobbying expenditures to influence a legislative body (direct lobbying)		
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
41	Lobbying nontaxable amount. Enter the amount from the following table -		
<p>If the amount on line 40 is -</p> <p>The lobbying nontaxable amount is -</p> <p>Not over \$500,000 20% of the amount on line 40</p> <p>Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000</p> <p>Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000</p> <p>Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000</p> <p>Over \$17,000,000 \$1,000,000</p>			
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ◀	(a)	(b)	(c)	(d)	(e)
2001	2001	2000	1999	1998	Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VII-B Lobbying Activity by Nonselecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

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

a	b	c	d	e	f	g	h	i	
Volunteers	Paid staff or management (include compensation in expenses reported on lines c through h.)	Media advertisements	Mailing to members, legislators, or the public	Publications, or published or broadcast statements	Grants to other organizations for lobbying purposes	Direct contact with legislators, their staffs, government officials, or a legislative body	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means	Total lobbying expenditures (add lines c through h.)	If "Yes" to any of the above, also attach a detailed description of the lobbying activities.
X	X	X	X	X	X	X	X		

Schedule B

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

Schedule of Contributors

Supplementary information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

2001

OMB No. 1545-0047

Employer identification number

13-2722664

Organization type (check one):

Filers of: Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

501(c)(3) exempt private foundation

Form 990-PF

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 box(es) for both the General rule and a Special rule - see instructions.)

General Rule -

For organizations 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 Form 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 \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests 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 Form 990-EZ, that received from any one contributor, during the year, some 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: Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received any charitable contributions and listed any charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list any charitable contributors on Part I, check the box on line A at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

Specific Instructions

Note: You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

Part I. In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e.g., whether an individual payroll, or noncash contribution). Report payroll and total amount given (unless an employee gave enough to be listed individually).

Part II. In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

Part III. Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

Name of organization

PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.

13-2722664

Employer identification number

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	THE SCHERMAN FOUNDATION 16 EAST 52ND STREET, STE 601 NEW YORK, NEW YORK 10022-5306	60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	ROCKEFELLER BROTHERS FUND 437 MADISON AVENUE NEW YORK, NEW YORK 10022-7001	75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	WILLIAM RANDOLPH HEARST FOUNDATION 888 SEVENTH AVENUE NEW YORK, NEW YORK 10106-0057	50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	THE FORD FOUNDATION 320 EAST 43RD STREET NEW YORK, NY 10017	800,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	UNION COMMUNITY FUND 815 16TH ST. N.W. WASHINGTON, D.C. 20006	50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	MISCELLANEOUS > 2% OF LINE 1D	109,450.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
11	HISPANIC FEDERATION 130 WILLIAM STREET, 9TH FLOOR NEW YORK, NY 10038	120,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	SKADDEN FELLOWSHIP FOUNDATION FOUR TIMES - SQUARE NEW YORK, NY 10036-6522	44,971.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	NONPROFIT FINANCE FUND 70 WEST 36TH STREET NEW YORK, NY 10018	158,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	ROBIN HOOD 111 BROADWAY 19TH FLOOR NEW YORK, NY 10006	200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
7	MCCORMICK TRIBUNE FOUNDATION 435 NORTH MICHIGAN AVE. STE 770 CHICAGO, IL 60611	400,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Part I Contributors (See Specific Instructions.)

Name of organization: PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, INC.
Employer identification number: 13-2722664

(NOT OPEN TO PUBLIC INSPECTION)

NAME AND ADDRESS

DATE

DIRECT PUBLIC SUPPORT

THE SCHERMAN FOUNDATION
6 EAST 52ND STREET, STE 601
NEW YORK, NEW YORK 10022-5306

03/28/2002

60,000.

ROCKEFELLER BROTHERS FUND
137 MADISON AVENUE
NEW YORK, NEW YORK 10022-7001

12/12/2001

75,000.

WILLIAM RANDOLPH HEARST FOUNDATION
188 SEVENTH AVENUE
NEW YORK, NEW YORK 10106-0057

10/31/2001

50,000.

THE FORD FOUNDATION
120 EAST 43RD STREET
NEW YORK, NY 10017

06/06/2002

800,000.

UNION COMMUNITY FUND
115 16TH ST. N.W.
WASHINGTON, D.C. 20006

01/11/2002

50,000.

MISCELLANEOUS < 2% OF LINE ID

109,450.

MCCORMICK TRIBUNE FOUNDATION
35 NORTH MICHIGAN AVE. STE 770
CHICAGO, IL 60611

11/01/2001

400,000.

ROBIN HOOD
11 BROADWAY 19TH FLOOR
NEW YORK, NY 10006

04/12/2001

200,000.

FORM 990, PART I - LIST OF CONTRIBUTORS

(NOT OPEN TO PUBLIC INSPECTION)

NAME AND ADDRESS	DATE	DIRECT PUBLIC SUPPORT
NONPROFIT FINANCE FUND 70 WEST 36TH STREET NEW YORK, NY 10018		158,000.
SKADDEN FELLOWSHIP FOUNDATION FOUR TIMES - SQUARE NEW YORK, NY 10036-6522		44,971.
HISPANIC FEDERATION 130 WILLIAM STREET, 9TH FLOOR NEW YORK, NY 10038		120,000.
TOTAL CONTRIBUTION AMOUNTS		2,067,421.

158,000.

44,971.

120,000.

2,067,421.

FORM 990, PART I - EXCLUDED CONTRIBUTIONS

DESCRIPTION

AMOUNT

FUNDRAISING DINNER BANQUET

2,441.

TOTAL

=====

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
FUNDRAISING DINNER BANQUET	478,164.	151,734.	326,430.
TOTALS	478,164.	151,734.	326,430.

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION	AMOUNT
UNREALIZED DEPRECIATION ON INVESTMENTS	51,310.
RECLASSIFICATION OF PRIOR PERIOD GRANT FROM TEMPORARILY RESTRICTED REVENUE TO CORRECT LIABILITY, BASED UPON PASS - THROUGH NATURE OF GRANT	178,891.
TOTAL	230,201.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
PROFESSIONAL FEES	421,610.	290,032.	69,978.	61,600.
EXPERT FEES AND COURT COSTS	6,674.	6,674.		
SCHOLARSHIPS	7,500.	7,500.		
OTHER	17,478.	14,913.	1,272.	1,293.
TOTALS	453,262.	319,119.	71,250.	62,893.

TO PROVIDE LEGAL DEFENSE AND EDUCATION TO PUERTO RICANS AND OTHER
LATINOS AND TO ENSURE THEIR EQUAL PROTECTION UNDER THE LAW.

=====

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

FORM 990, PART IV - INVESTMENTS - SECURITIES

ENDING BOOK VALUE	DESCRIPTION
249,824.	PUBLIC TRADED CORP. STOCK @ FMV
679.	U.S. GOVT. OBLIGATIONS @ FMV
24,953.	CORPORATE BONDS @ FMV
275,456.	TOTALS

FORM 990, PART IV - OTHER ASSETS

DESCRIPTION	TOTALS	BOOK VALUE
ESCROW DEPOSITS		
		23,584.
		23,584.
		ENDING

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION	ENDING BOOK VALUE
ESCROW DEPOSITS PAYABLE	23,584.
CAPITAL LEASE OBLIGATION	23,777.
TOTALS	47,361.

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
BENITO ROMANO, ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
ALBA J. ROVIRA 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
WILLIAM F. CALLEJO, ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
MARTIN H. ZUCKERMAN, ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
DIANA A. CORREA ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
AMY GLADSTEIN, ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
DAVID R. JONES, ESQ. 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
FELIX A. MANTILLA 99 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
CARLOS G. ORTIZ, ESQ. 19 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
JOSE S. REYNOSO 19 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	TRUSTEE AS NEEDED	NONE	NONE	NONE
JUAN FIGUEROA 19 HUDSON STREET, 14TH FLOOR NEW YORK, NEW YORK 10013-2815	PRESIDENT 40 FULL TIME	135,000.	NONE	NONE
MRS. ANA M. BARRIO 19 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE AS NEEDED	NONE	NONE	NONE
MARIA CANINO-ARROYO 19 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE AS NEEDED	NONE	NONE	NONE
MADYS CARRION, ESQ. 19 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE AS NEEDED	NONE	NONE	NONE
HILBERT F. CASELLAS, ESQ. 19 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE AS NEEDED	NONE	NONE	NONE
ISRAEL COLON 19 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	TRUSTEE AS NEEDED	NONE	NONE	NONE

93AB	PROGRAM SERVICE REVENUE REPRESENTS AMOUNTS RECOVERED FROM
93AB	THE RENDERING OF EDUCATIONAL SERVICES. THE REVENUES ARE USED
93AB	OFFSET COSTS OF PROVIDING BELOW MARKET SERVICE OF LSAT
93AB	PREPARATION COURSES TO LATINO AND OTHER DISADVANTAGED
93AB	STUDENTS WHO ARE PLANNING TO ATTEND LAW SCHOOL.

LINE	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME
NO.	IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED
---	IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
---	-----

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

SEE FORM 990, PART V

=====
SCHEDULE A, PART III - EXPLANATION FOR LINE 2D

PUERTO RICAN LEGAL DEFENSE & EDUCATION FUND, Inc.

13-2722664

SCHOLARSHIPS ARE DETERMINED BASED ON AN APPLICANTS MERIT AND NEED.

=====
SCHEDULE A, PART III - EXPLANATION FOR LINE 4

SCHEDULE A, PART IV-A - OTHER INCOME

DESCRIPTION	2000	1999	1998	1997	TOTAL
SPECIAL EVENTS	-108,143.	-115,454.	171,348.	185,014.	132,765.
TOTALS	-108,143.	-115,454.	171,348.	185,014.	132,765.

SCH. A, PART IV-A - ORGANIZATIONS DESCRIBED IN PART IV, BOX 10 OR 11
 (NOT OPEN TO PUBLIC INSPECTION)

CONTRIBUTOR NAME	TOTAL CONTRIBUTION	MINUS 2% OF LINE 24	EXCESS CONTRIBUTION AMOUNT
THE ROCKEFELLER FOUNDATION	750,000.	120,563.	629,437.
THE FORD FOUNDATION	850,000.	120,563.	729,437.
DAVIS POLK AND WARDELL	200,000.	120,563.	79,437.
TOTAL	1,800,000.		1,438,311.

Building and Improvements
 Furniture and Equipment
 Legal Reference Works

Accumulated Depreciation	6/30/2002	Accumulated Depreciation	6/30/2001	Cost	6/30/2002
499,847	18,811	481,036	208,081	661,224	208,239
404,611	47,723	356,888	208,081	531,643	208,239
208,121	40	208,081	208,081	208,239	208,239
1,112,579	66,574	1,046,005	1,046,005	1,401,106	1,401,106

=====
FEDERAL FOOTNOTES

PROGRAM SERVICES:
PROJECT AYUDA
LITIGATION
POLICY
EDUCATION
DEMOCRACY PROJECT
ENVIRONMENTAL JUSTICE
EDUCATION RIGHTS
IMMIGRATION RIGHTS
TOTAL PROGRAM SERVICES

=====
\$484,901
369,650
325,858
317,042
222,585
136,997
101,200
47,710

2,005,943
=====

Gain from sale of publicly traded corporate stocks

\$ 1,766