

**Return of Organization Exempt From Income Tax**

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.

**A For the 2006 calendar year, or tax year beginning** 07/01, 2006, **and ending** 06/30/2007

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

**C Name of organization** PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 99 HUDSON STREET, 14TH FLOOR  
 City or town, state or country, and ZIP + 4  
 NEW YORK, NY 10013

**D Employer identification number**  
13-2722664

**E Telephone number**  
(212) 219-3360

**F Accounting method:**  Cash  Accrual  
 Other (specify) \_\_\_\_\_

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

H and I are not applicable to section 527 organizations.

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

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

H(c) Are all affiliates included?  Yes  No  
(If "No," attach a list. See instructions.)

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

I Group Exemption Number \_\_\_\_\_

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

**G Website:** WWW.PRLDEF.ORG

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

**K Check here**  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 **3,161,232.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

<b>1</b> Contributions, gifts, grants, and similar amounts received:				
<b>a</b>	Contributions to donor advised funds	<b>1a</b>		
<b>b</b>	Direct public support (not included on line 1a)	<b>1b</b>	755,341.	
<b>c</b>	Indirect public support (not included on line 1a)	<b>1c</b>		
<b>d</b>	Government contributions (grants) (not included on line 1a)	<b>1d</b>	22,626.	
<b>e</b>	Total (add lines 1a through 1d) (cash \$ 777,967. noncash \$ _____)	<b>1e</b>		777,967.
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		752,470.
<b>3</b>	Membership dues and assessments	<b>3</b>		
<b>4</b>	Interest on savings and temporary cash investments STMT 1	<b>4</b>		8,405.
<b>5</b>	Dividends and interest from securities STMT 2	<b>5</b>		29,990.
<b>6a</b>	Gross rents	<b>6a</b>	79,164.	
<b>b</b>	Less: rental expenses	<b>6b</b>	95,811.	
<b>c</b>	Net rental income or (loss). Subtract line 6b from line 6a	<b>6c</b>		-16,647.
<b>7</b>	Other investment income (describe _____)	<b>7</b>		
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities	834,236.	(B) Other
<b>b</b>	Less: cost or other basis and sales expenses	<b>8a</b>		<b>8b</b>
<b>c</b>	Gain or (loss) (attach schedule)	<b>8b</b>	835,348.	<b>8c</b>
<b>d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B)	<b>8c</b>	-1,112.	<b>8d</b>
<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	<b>9d</b>		-1,112.
<b>a</b>	Gross revenue (not including \$ 42,301. of STMT 3 contributions reported on line 1b)	STMT 4	679,000.	
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9a</b>		<b>9b</b>
<b>c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a	<b>9b</b>	199,617.	<b>9c</b>
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>9c</b>		479,383.
<b>b</b>	Less: cost of goods sold	<b>10a</b>		<b>10b</b>
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	<b>10b</b>		<b>10c</b>
<b>11</b>	Other revenue (from Part VII, line 103)	<b>10c</b>		<b>11</b>
<b>12</b>	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	<b>11</b>		<b>12</b>
		<b>12</b>		2,030,456.
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>		1,710,451.
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>		284,579.
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>		218,180.
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>		
<b>17</b>	<b>Total expenses.</b> Add lines 16 and 44, column (A)	<b>17</b>		2,213,210.
<b>18</b>	Excess or (deficit) for the year. Subtract line 17 from line 12	<b>18</b>		-182,754.
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		1,042,418.
<b>20</b>	Other changes in net assets or fund balances (attach explanation) STMT 5	<b>20</b>		930.
<b>21</b>	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	<b>21</b>		860,594.

**TAXPAYER'S COPY**

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

**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 the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	154,732.	120,034.	25,693.	9,005.
25b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)				
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)				
26	Salaries and wages of employees not included on lines 25a, b, and c	749,060.	581,086.	124,379.	43,595.
27	Pension plan contributions not included on lines 25a, b, and c				
28	Employee benefits not included on lines 25a - 27	247,038.	191,640.	41,020.	14,378.
29	Payroll taxes	63,323.	49,123.	10,515.	3,685.
30	Professional fundraising fees	68,790.			68,790.
31	Accounting fees	15,272.		15,272.	
32	Legal fees	375,118.	365,067.	4,221.	5,830.
33	Supplies	19,697.	18,191.	472.	1,034.
34	Telephone	15,639.	11,329.	2,955.	1,355.
35	Postage and shipping	4,736.	3,311.	955.	470.
36	Occupancy	25,140.	22,102.	1,519.	1,519.
37	Equipment rental and maintenance	56,573.	47,290.	4,670.	4,613.
38	Printing and publications	21,711.	21,711.		
39	Travel	40,745.	36,559.	3,383.	803.
40	Conferences, conventions, and meetings	4,042.	1,971.	1,751.	320.
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	120,136.	103,386.	8,375.	8,375.
43	Other expenses not covered above (itemize):				
43a	EXPERT FEES & COURT COSTS	20,534.	20,534.		
43b	OTHER PROFESSIONAL FEES	210,924.	117,117.	39,399.	54,408.
43c					
43d					
43e					
43f					
43g					
44	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	2,213,210.	1,710,451.	284,579.	218,180.

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 \$ \_\_\_\_\_;  
 (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_



**Part IV Balance Sheets** (See the instructions.)

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

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	27,380.	45	56,105.
	46 Savings and temporary cash investments	568,340.	46	467,873.
	47a Accounts receivable	660,435.		
	47b Less: allowance for doubtful accounts		47c	660,435.
	48a Pledges receivable			
	48b Less: allowance for doubtful accounts		48c	
	49 Grants receivable	459,396.	49	91,269.
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	50b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)			
	51b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	13,494.	53	17,211.
	54a Investments - publicly-traded securities STMT 7. <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	284,411.	54a	229,723.
	54b Investments - other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
55a Investments - land, buildings, and equipment: basis				
55b Less: accumulated depreciation (attach schedule)		55c		
56 Investments - other (attach schedule)		56		
57a Land, buildings, and equipment: basis	2,896,975.			
57b Less: accumulated depreciation (attach schedule)	1,684,640.	57c	1,212,335.	
58 Other assets, including program-related investments (describe _____)		58		
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58	2,679,138.	59	2,734,951.	
Liabilities	60 Accounts payable and accrued expenses	141,845.	60	471,095.
	61 Grants payable		61	
	62 Deferred revenue	19,875.	62	33,850.
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	64b Mortgages and other notes payable (attach schedule) STMT 8	1,475,000.	64b	1,369,412.
	65 Other liabilities (describe _____)		65	
66 <b>Total liabilities.</b> Add lines 60 through 65	1,636,720.	66	1,874,357.	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	-339,332.	67	-121,303.
	68 Temporarily restricted	799,750.	68	399,897.
	69 Permanently restricted	582,000.	69	582,000.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	1,042,418.	73	860,594.	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	2,679,138.	74	2,734,951.	



Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question, Yes, No. Rows include 75a (19), 75b (X), 75c (X), and 75d (X).

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

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances. Row 1 contains 'NONE'.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question, Yes, No. Rows include 76, 77, 78a, 78b (N/A), 79, 80a, 80b, 81a (NONE), and 81b (X).

Part VI Other Information (continued)

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?
82b 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 II.
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c c Dues, assessments, and similar amounts from members
85d d Section 162(e) lobbying and political expenditures
85e e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12
86b b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders
87b b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
88a 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
88b b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911
89b 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
89c c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d d Enter: Amount of tax on line 89c, above, reimbursed by the organization
89e e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
89f f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?
89g g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?
90a List the states with which a copy of this return is filed
90b b Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)
91a The books are in care of
91b b 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)?

**Part VI Other Information (continued)**

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? . . . . .  91c  X  
 If "Yes," enter the name of the foreign country ▶ \_\_\_\_\_  
 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here . . . . .   
 and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶ 92 | N/A

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a EDUCATION FEES					67,035.
b LEGAL FEES					685,435.
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 . . . . .			14	8,405.	
96 Dividends and interest from securities . . . . .			14	29,990.	
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .			30	-16,647.	
98 Net rental income or (loss) from personal property . . . . .					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory . . . . .			18	-1,112.	
101 Net income or (loss) from special events . . . . .					479,383.
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . . . . .				20,636.	1,231,853.
105 Total (add line 104, columns (B), (D), and (E)) . . . . . ▶					1,252,489.

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)**

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).
93 & 101	EDUCATION FEES, LEGAL FEES AND SPECIAL EVENT REVENUE USED IN FURTHERANCE OF THE FUND'S EXEMPT PURPOSE.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(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
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .  Yes  No  
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .  Yes  No

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

**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13).

**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity. Yes No  
N/A

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

**107** Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity. Yes No  
N/A

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
<b>Totals</b>				

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above? Yes No  
N/A

**Please Sign Here**

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

Signature of officer: Cesar A. Perales Date: 10-21-08

Type or print name and title: CESAR A. PERALES, ESQ. PRESIDENT & GENERAL COUNSEL

**Paid Preparer's Use Only**

Preparer's signature: [Signature] Date: APR 25 2008 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: CONDON O'MEARA MCGINTY & DONNELLY L EIN: 13-3628255

ONE BATTERY PARK PLAZA Phone no.: 212-661-7777

NEW YORK, NY 10004-1405

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 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**

OMB No. 1545-0047

**2006**

Name of the organization **PUERTO RICAN LEGAL DEFENSE AND 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 2 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
SEE STATEMENT 14				
Total number of other employees paid over \$50,000 . . . ▶	NONE			

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 15		
Total number of others receiving over \$50,000 for professional services . . . . . ▶	NONE	

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services . . . . . ▶	NONE	

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

Table with columns for question number, description, Yes, and No. Includes questions 1 through 16 regarding lobbying, financial transactions, and donor advised funds.

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

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

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(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 by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
 Type I       Type II       Type III - Functionally Integrated       Type III - Other

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

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

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 7 of the instructions.)

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.

Table with columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2004, (c) 2003, (d) 2002, (e) Total. Rows include: 15 Gifts, grants, and contributions received; 17 Gross receipts from admissions; 18 Gross income from interest, dividends; 19 Net income from unrelated business activities; 20 Tax revenues levied; 21 Value of services or facilities furnished; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 26a-f Organizations described on lines 10 or 11; 27 Organizations described on line 12; 28 Unusual Grants.

**Part V Private School Questionnaire** (See page 9 of the instructions.) **NOT APPLICABLE**  
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
<b>29</b> 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? . . . . .	<b>29</b>	
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<b>30</b>	
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ----- ----- -----	<b>31</b>	
<b>32</b> Does the organization maintain the following: <b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----	<b>32d</b>	
<b>33</b> Does the organization discriminate by race in any way with respect to: <b>a</b> Students' rights or privileges? . . . . .	<b>33a</b>	
<b>b</b> Admissions policies? . . . . .	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? . . . . .	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? . . . . .	<b>33d</b>	
<b>e</b> Educational policies? . . . . .	<b>33e</b>	
<b>f</b> Use of facilities? . . . . .	<b>33f</b>	
<b>g</b> Athletic programs? . . . . .	<b>33g</b>	
<b>h</b> Other extracurricular activities? . . . . .  If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----	<b>33h</b>	
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.	<b>34b</b>	
<b>35</b> 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 . . . . .	<b>35</b>	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) NOT APPLICABLE

Check 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.)

Table with 3 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for all electing organizations. Rows 36-44.

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.)

See the instructions for lines 45 through 50 on page 13 of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2005, (c) 2004, (d) 2003, (e) Total. Rows 45-50.

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.)

Table with 3 columns: Description, Yes, No, Amount. Rows for various lobbying activities (a-i).

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.



Schedule of Contributors

2006

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

Name of organization PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.	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

Form 990-PF

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 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 2 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).

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

**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	FORD FOUNDATION  320 EAST 43RD STREET  NEW YORK, NY 10017	100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	CARNEGIE CORPORATION OF NEW YORK  437 MADISON AVENUE  NEW YORK, NY 10022	50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	NEUKOM FOUNDATION  925 FOURTH AVENUE, SUITE 3900  SEATTLE, WA 98104-1113	100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	EVELYN & WALTER HAAS, JR. FUND  1 MARKET, LANDMARK, SUITE 400  SAN FRANCISCO, CA 94105	50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	NEW YORK COMMUNITY TRUST  909 THIRD AVENUE  NEW YORK, NY 10022	60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	IOLA STATE OF NY  DEPT. OF TAXATION, P.O. BOX 22119  ALBANY, NY 12201-2119	22,626.	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 **PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.** Employer identification number **13-2722664**

**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	HORACE HAGEDORN FOUNDATION P.O. BOX 888 PORT WASHINGTON, NY 11050	25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	TIME WARNER 1 TIME WARNER CENTER NEW YORK, NY 10019	25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	VERNON BRODERICK 767 FIFTH AVENUE NEW YORK, NY 10153	30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	CONTRIBUTIONS LESS THAN 2% DIRECT	315,341.	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.)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box.  **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time. You must file original and one copy.**

POSTMARK DATE FEB 14 2008

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization <b>PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.</b>	Employer identification number <b>13-2722664</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>99 HUDSON STREET, 14TH FLOOR</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>NEW YORK, NY 10013</b>	

Check type of return to be filed (File a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of **CARMEN ALI**  
Telephone No. **212 219-3360** FAX No. \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box.
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **05/15, 2008**.

5 For calendar year \_\_\_\_\_, or other tax year beginning **07/01, 2006** and ending **06/30, 2007**.

6 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

7 State in detail why you need the extension **ALL THE INFORMATION NECESSARY TO COMPLETE THE RETURN IS NOT AND WILL NOT BE AVAILABLE BY THE DUE DATE. THEREFORE WE RESPECTFULLY REQUEST ADDITIONAL TIME TO COMPLETE THE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
c <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c \$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **ACCOUNTANTS AUTHORIZED TO PREPARE RETURNS** Date **FEB 11 2008**

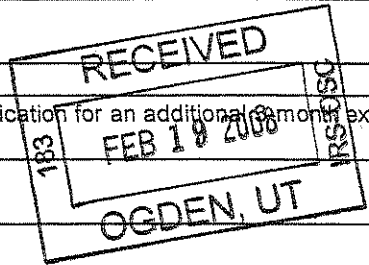
**Notice to Applicant. (To Be Completed by the IRS)**

- We have approved this application. Please attach this form to the organization's return.
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider this application because it was filed after the extended due date of the return for which an extension was requested.
- Other \_\_\_\_\_

Director \_\_\_\_\_ By: \_\_\_\_\_ Date \_\_\_\_\_

**Alternate Mailing Address.** Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name <b>CONDON O'MEARA MCGINTY &amp; DONNELLY L</b>
	Number and street (include suite, room, or apt. no.) or a P.O. box number <b>ONE BATTERY PARK PLAZA</b>
	City or town, province or state, and country (including postal or ZIP code) <b>NEW YORK, NY 10004-1405</b>



# Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ File a separate application for each return.

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

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

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

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

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

Type or print  File by the due date for filing your return. See instructions.	Name of Exempt Organization	PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.	Employer identification number	13-2722664
	Number, street, and room or suite no. If a P.O. box, see instructions.	99 HUDSON STREET, 14TH FLOOR		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	NEW YORK, NY 10013		

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

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ CARMEN ALI

Telephone No. ▶ 212 219-3360 FAX No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a section 501(c) corporation required to file Form 990-T) extension of time until 02/15, 2008, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year \_\_\_\_\_ or
- ▶  tax year beginning 07/01, 2006, and ending 06/30, 2007

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

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

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

FORM 990, PART I - INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS

=====

DESCRIPTION -----	AMOUNT -----
INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	8,405.
TOTAL	8,405.

=====

FORM 990, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

=====

DESCRIPTION

-----

AMOUNT

-----

TREASURY BILL INTEREST

29,990.

TOTAL

-----  
29,990.  
=====



FORM 990, PART I - EXCLUDED CONTRIBUTIONS  
=====

DESCRIPTION  
-----

AMOUNT  
-----

FUNDRAISING DINNER BANQUET

42,301.  
-----

TOTAL

42,301.  
=====

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
FUNDRAISING DINNER BANQUET	679,000.	199,617.	479,383.
TOTALS	679,000.	199,617.	479,383.

FORM 990, PART I - OTHER INCREASES IN FUND BALANCES  
=====

DESCRIPTION  
-----

AMOUNT  
-----

UNREALIZED GAIN ON INVESTMENTS

930.

TOTAL

-----  
930.  
=====

CLIENT: PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.  
 EIN: 13-2722684  
 FOR THE YEAR ENDED: 06/30/07

DEPRECIATION TAX SCHEDULE

KIND OF PROPERTY	ASSETS			ACCUMULATED DEPRECIATION			
	BEGINNING BALANCE	ADDITIONS RETIREMENTS(R) SALE(S)	ENDING BALANCE	ALLOWED (OR ALLOWABLE) IN PRIOR YEARS	DEPRECIATION CLAIMED THIS YEAR	DEDUCTIONS RETIREMENTS(R) SALES(S)	ENDING BALANCE
CONDOMINIUM & IMPROVEMENTS	2,124,394		2,124,394	837,861	111,599		949,460
FURNITURE, FIXTURES & EQUIPMENT	556,722	7,620	564,342	518,404	8,537		526,941
LEGAL LIBRARY	208,239		208,239	208,239			208,239
<b>TOTAL</b>	<b>2,889,355</b>	<b>7,620</b>	<b>2,896,975</b>	<b>1,564,504</b>	<b>120,136</b>		<b>1,684,640</b>

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

=====

TO PROTECT THE CIVIL AND HUMAN RIGHTS OF PUERTO RICANS AND THE WIDER LATINO COMMUNITY AND TO ENSURE THEIR EQUAL PROTECTION UNDER THE LAW. THE FUND ACCOMPLISHES ITS MISSION THROUGH LITIGATION, POLICY ANALYSIS, ADVOCACY AND EDUCATION PROGRAMS. THE FUND IS ALSO INVOLVED IN NON-LITIGATION ACTIVITIES AND WORKS IN COALITIONS TO TACKLE THE VERY SERIOUS SOCIAL AND ECONOMIC CONDITIONS PLAGUING LATINOS.

FORM 990, PART IV - INVESTMENTS - PUBLICLY TRADED SECURITIES

=====

DESCRIPTION	ENDING BOOK VALUE	COST OR FMV
-----	-----	-----
U.S. GOVERNMENT OBLIGATIONS	229,723.	FMV
TOTALS	----- 229,723. =====	

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE

LENDER: MORTGAGE PAYABLE  
ORIGINAL AMOUNT: 1,500,000.  
INTEREST RATE: 1.000000

BEGINNING BALANCE DUE ..... 1,475,000.  
ENDING BALANCE DUE ..... 1,369,412.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE ..... 1,475,000.

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE ..... 1,369,412.

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN

=====

DESCRIPTION

AMOUNT

RENTAL EXPENSES

95,811.

TOTAL

-----  
95,811.  
=====

FORM 990, PART IV-A - OTHER REVENUE ON RETURN BUT NOT ON BOOKS  
=====

DESCRIPTION -----	AMOUNT -----
GROSS UP OF LEGAL FEES RECOVERED	352,518.
GROSS UP OF SPECIAL EVENT REVENUE	68,790.
TOTAL	----- 421,308. =====

FORM 990, PART IV-B - OTHER EXPENSES ON BOOKS BUT NOT ON RETURN

DESCRIPTION

AMOUNT

RENTAL EXPENSES

95,811.

TOTAL

95,811.

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS

=====

DESCRIPTION

AMOUNT

LITIGATION ATTORNEY FEES

352,518.

PROFESSIONAL FUNDRAISING FEES

68,790.

TOTAL

-----  
421,308.  
=====

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
CESAR A. PERALES 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	PRES. & GEN. COUNSEL 40.00	154,732.	22,391.	NONE
SEE ATTACHED SCHEDULE		NONE	NONE	NONE
GRAND TOTALS		154,732.	22,391.	NONE

PUERTO RICAN LEGAL DEFENSE AND EDUCATION FUND, INC.  
13-2722664  
6/30/2007

BOARD OF DIRECTORS

Amb. Gabriel Guerra-Mondragon, Chair	Edwin Quinones, Esq.
Diana A. Correa, Esq., Vice Chair	John Quinones, Esq.
Martin H. Zuckerman, Esq., Treasurer	Laura Quintano, Esq.
Ronald J. Tabak, Esq., Secretary	Karla G. Sanchez, Esq.
David JB Arroyo, Esq.	Jorge Suarez-Velez
Vernon S. Broderick, Esq.	Elpidio (PD) Villarreal, Esq.
Linda Hernandez Rosado	Debra M. Torres, Esq.
William Malpica, Esq.	Frank Vasquez
Steven Mendez	Cid D. Wilson
Manuel R. Pietrantoni, Esq.	

Time Devoted:	1 hr/wk
Address:	c/o the Fund
Compensation:	None
Employee Benefit Plan:	None
Expense Allowance:	None

SCHEDULE A, PART I - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNT
FOSTER MAER 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	SR. ASSOC. COUNSEL 40.00	107,911.	34,145.	NONE
JACKSON CHIN 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	ASSOCIATE COUNSEL 40.00	78,573.	15,817.	NONE
JOHN GARCIA 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	COMMUNICATION STRAT. 40.00	75,538.	22,730.	NONE
LILLIAN LAMBELLIS 99 HUDSON STREET, 14TH FLOOR NEW YORK, NY 10013	LEGAL DIRECTOR 40.00	84,329.	26,764.	NONE
TOTAL COMPENSATION		346,351.	99,456.	NONE

SCH. A, PART II-A COMPENSATION OF THE 5 HIGHEST PAID FOR PROF. SERV.

PROJECT PLUS, INC. 145 WEST 45TH STREET, SUITE 300 NEW YORK, NY 10036	PROF. FUNDRAISER	68,790.
ALAN LEVINE 207 WEST 106TH STREET, SUITE 11C NEW YORK, NY 10025	LEGAL FEES	352,518.
TOTAL COMPENSATION		----- 421,308. =====

SCHEDULE A, PART III - EXPLANATION FOR LINE 2D  
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SEE FORM 990, PART V-A

SCHEDULE A, PART IV-A - OTHER INCOME

DESCRIPTION	2005	2004	2003	2002	TOTAL
SPECIAL EVENTS			375,200.	384,726.	759,926.
MISCELLANEOUS / OTHER INCOME	693.	11,222.	307.	1,043.	13,265.
TOTALS	693.	11,222.	375,507.	385,769.	773,191.