

**Return of Organization Exempt From Income Tax**

**2009**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the **2009** calendar year, or tax year beginning **APR 1, 2009** and ending **MAR 31, 2010**

|   |  |   |   |  |
|---|--|---|---|--|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | Please use IRS label or print or type.<br><br>See Specific Instructions. | <b>C</b> Name of organization<br><b>PIPELINE SAFETY TRUST</b>   |   | <b>D</b> Employer identification number<br><b>56-2369975</b> |
|   |  | Doing Business As   |   | <b>E</b> Telephone number<br><b>360-543-5686</b>             |
|   |  | Number and street (or P.O. box if mail is not delivered to street address)  | Room/suite  |  |
|   |  | <b>1155 NORTH STATE STREET</b>  |   | <b>609</b>   |
| City or town, state or country, and ZIP + 4<br><b>BELLINGHAM, WA 98225</b>  |  | <b>G</b> Gross receipts \$ <b>189,908.</b>  |   |  |
| <b>F</b> Name and address of principal officer: <b>REBECCA JOHNSON</b><br><b>1155 NORTH STATE STREET, SUITE 609, BELLINGHAM, WA 98225</b>   |  | <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                          |   |  |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c) ( <b>3</b> ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |  | <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions) |   |  |
| <b>J</b> Website: <b>PSTRUST.ORG</b>  |  | <b>H(c)</b> Group exemption number <b>▶</b>   |   |  |
| <b>K</b> Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <b>▶</b>  |  |   | <b>L</b> Year of formation: <b>2003</b> <b>M</b> State of legal domicile: <b>WA</b> |  |

**Part I Summary**

|   |  |                           |              |
|---|--|---------------------------|--------------|
| <b>Activities &amp; Governance</b>                                      | <b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE PIPELINE SAFETY TRUST'S MISSION IS TO PROMOTE FUEL TRANSPORTATION SAFETY THROUGH EDUCATION</b> |                           |              |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |                           |              |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>                  | <b>11</b>    |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>                  | <b>11</b>    |
|   | <b>5</b> Total number of employees (Part V, line 2a)   | <b>5</b>                  | <b>3</b>     |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>                  | <b>23</b>    |
|   | <b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>                 | <b>0.</b>    |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 | <b>7b</b>  | <b>0.</b>                 |              |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)   | Prior Year                | Current Year |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)  | 3,551.                    | 30,146.      |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 35,600.                   | 25,150.      |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 178,526.                  | 134,612.     |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 217,677.                  | 189,908.     |
|   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)   |                           | 19,929.      |
| <b>Expenses</b>   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  |                           |              |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 94,645.                   | 161,410.     |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   |                           |              |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>▶ 3,060.</b>   |                           |              |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)   | 107,806.                  | 96,103.      |
|   | <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)  | 202,451.                  | 277,442.     |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12          | 15,226.  | -87,534.                  |              |
| <b>Net Assets or Fund Balances</b>                                      | <b>20</b> Total assets (Part X, line 16)   | Beginning of Current Year | End of Year  |
|   | <b>21</b> Total liabilities (Part X, line 26)  | 3,174,130.                | 4,126,060.   |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20   | 935.                      | 251.         |
|   |  | 3,173,195.                | 4,125,809.   |

**Part II Signature Block**

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

**Sign Here** **▶** Signature of officer \_\_\_\_\_ Date \_\_\_\_\_  
**▶** **REBECCA JOHNSON, SECRETARY OF THE BOARD**  
 Type or print name and title

**Paid Preparer's Use Only** Preparer's signature **▶** \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's identifying number (see instructions) \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP + 4 **▶** **LARSON GROSS P.L.L.C.**  
**▶ 1616 CORNWALL AVENUE, SUITE 205**  
**▶ BELLINGHAM, WA 98225** EIN **▶** \_\_\_\_\_  
 Phone no. **▶ (360) 734-4280**

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION THE PIPELINE SAFETY TRUST'S MISSION IS TO PROMOTE FUEL TRANSPORTATION SAFETY THROUGH EDUCATION AND ADVOCACY, BY INCREASING ACCESS TO INFORMATION AND BY BUILDING PARTNERSHIPS WITH RESIDENTS, SAFETY ADVOCATES, GOVERNMENT, AND INDUSTRY, THAT RESULT IN SAFER COMMUNITIES

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

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 236,994. including grants of \$ ) (Revenue \$ 159,762. ) THE PIPELINE SAFETY TRUST HAS WORKED TO ACHIEVE ITS MISSION BY MAINTAINING THE LARGEST INDEPENDENT PIPELINE SAFETY WEBSITE IN THE COUNTRY, PUBLISHING A NATIONALLY DISTRIBUTED NEWSLETTER THREE TIMES A YEAR, AND CONTRACTING FOR INDEPENDENT WHITE PAPERS ON VARIOUS PIPELINE SAFETY ISSUES. IN ADDITION, THE TRUST HOLDS AN ANNUAL NATIONAL PIPELINE SAFETY CONFERENCE, AND SERVES AS AN INDEPENDENT INFORMATION SOURCE FOR THE PUBLIC, MEDIA AND LOCAL GOVERNMENT. THE TRUST'S STAFF SERVE ON NUMEROUS STATE AND FEDERAL PIPELINE SAFETY ADVISORY COMMITTEES, ARE REGULARLY INVITED TO TESTIFY TO THE U.S. CONGRESS, AND FREQUENTLY SPEAK AT PUBLIC, INDUSTRY AND GOVERNMENT MEETINGS AND CONFERENCES.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 236,994.

**Part IV Checklist of Required Schedules**

|     |  | Yes | No |
|-----|--|-----|----|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i> .....  | X   |    |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors? .....   | X   |    |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....  |     | X  |
| 4   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> .....  |     | X  |
| 5   | <b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i> .....  |     | X  |
| 6   | Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....  |     | X  |
| 7   | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....                                      |     | X  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....   |     | X  |
| 9   | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> ..... |     | X  |
| 10  | Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....  | X   |    |
| 11  | Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> .....   | X   |    |
|     | • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>  |     |    |
|     | • Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>  |     |    |
|     | • Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>  |     |    |
|     | • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>   |     |    |
|     | • Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>  |     |    |
|     | • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>                   |     |    |
| 12  | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>  |     | X  |
| 12A | Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i> .....   | Yes | No |
|     |  |     | X  |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....   |     | X  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? .....  |     | X  |
| 14b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i> .....                             |     | X  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i> .....                                       |     | X  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i> .....   |     | X  |
| 17  | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....  |     | X  |
| 18  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....  |     | X  |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....  |     | X  |
| 20  | Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> .....   |     | X  |

**Part IV Checklist of Required Schedules** (continued)

|   | Yes | No |
|---|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....   |     | X  |
| <b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....  | X   |    |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....                           |     | X  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> ..... |     | X  |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....  |     |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....   |     |    |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....  |     |    |
| <b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....   |     | X  |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....             |     | X  |
| <b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....   |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> .....                 |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):  |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....   |     | X  |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....  |     | X  |
| <b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....  |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....   |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....   |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....   |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....   |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....   |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> .....  |     | X  |
| <b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....  |     | X  |
| <b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....   |     | X  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....  |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? .....   | X   |    |

**Note.** All Form 990 filers are required to complete Schedule O.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, question text, and Yes/No columns. Includes sections for Form 1096, Form W-2G, Form W-3, and various tax compliance questions.

Form 990 (2009)

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

**Section A. Governing Body and Management**

|    |   | Yes | No |
|----|---|-----|----|
| 1a | Enter the number of voting members of the governing body  |     |    |
| 1a |   |     | 11 |
| b  | Enter the number of voting members that are independent   |     |    |
| 1b |   |     | 11 |
| 2  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?   |     | X  |
| 3  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? |     | X  |
| 4  | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?   |     | X  |
| 5  | Did the organization become aware during the year of a material diversion of the organization's assets?   |     | X  |
| 6  | Does the organization have members or stockholders?   |     | X  |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?   |     | X  |
| 7b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons?   |     | X  |
| 8  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |     |    |
| a  | The governing body?   | X   |    |
| 8a |   |     |    |
| b  | Each committee with authority to act on behalf of the governing body?   | X   |    |
| 8b |   |     |    |
| 9  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O        |     | X  |

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

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

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed **WA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **CARL WEIMER - 360-543-5686**  
**1155 NORTH STATE STREET, SUITE 609, BELLINGHAM, WA 98225**

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and Title             | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-----------------------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|                                   |                               | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
| GLENN ARCHAMBAULT<br>BOARD MEMBER | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| EDWIN H WILLIAMS<br>BOARD MEMBER  | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| BRUCE BRABEC<br>TREASURER         | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| MICHAEL GUIDON<br>BOARD MEMBER    | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| ROBERT RACKLEFF<br>PRESIDENT      | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| ALAN RATHBUN<br>BOARD MEMBER      | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| REBECCA JOHNSON<br>BOARD MEMBER   | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| G. RAMACHANDRAN<br>BOARD MEMBER   | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| RICK KESSLER<br>VICE PRESIDENT    | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| CAROL PARKER<br>BOARD MEMBER      | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| KATIE MYERS<br>BOARD MEMBER       | 1.00                          | X                                      |                       |         |              |                              | 0.      | 0.   | 0.  |   |
| CARL WEIMER<br>EXECUTIVE DIRECTOR | 40.00                         |  |                       | X       |              |                              | 65,879. | 0.   | 4,113.  |   |
|                                   |                               |  |                       |         |              |                              |         |  |   |   |
|                                   |                               |  |                       |         |              |                              |         |  |   |   |
|                                   |                               |  |                       |         |              |                              |         |  |   |   |
|                                   |                               |  |                       |         |              |                              |         |  |   |   |

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

| (A)<br>Name and title | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |                | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|-----------------------|-------------------------------|--|-----------------------|---------|--------------|------------------------------|----------------|--|---|---|
|                       |                               | Individual trustee or director         | Institutional trustee | Officer | Key employee | Highest compensated employee | Former         |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
|                       |                               |  |                       |         |              |                              |                |  |   |   |
| <b>1b Total</b>       |                               |  |                       |         |              |                              | <b>65,879.</b> | <b>0.</b>  | <b>4,113.</b>   |   |

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

**3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* Yes No

|          |  |          |
|----------|--|----------|
| <b>3</b> |  | <b>X</b> |
|----------|--|----------|

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual* Yes No

|          |  |          |
|----------|--|----------|
| <b>4</b> |  | <b>X</b> |
|----------|--|----------|

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person* Yes No

|          |  |          |
|----------|--|----------|
| <b>5</b> |  | <b>X</b> |
|----------|--|----------|

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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



| Part VIII Statement of Revenue                                |  | (A)<br>Total revenue                           | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections 512,<br>513, or 514 |  |
|---|--|--|---|---|--|--|
| Contributions, gifts, grants and other similar amounts        | 1 a Federated campaigns  | 1a   |   |   |  |  |
|   | b Membership dues  | 1b   |   |   |  |  |
|   | c Fundraising events   | 1c   |   |   |  |  |
|   | d Related organizations  | 1d   |   |   |  |  |
|   | e Government grants (contributions)  | 1e   | 25,000.   |   |  |  |
|   | f All other contributions, gifts, grants, and similar amounts not included above   | 1f   | 5,146.  |   |  |  |
|   | g Noncash contributions included in lines 1a-1f: \$  |  |   |   |  |  |
|   | h Total. Add lines 1a-1f   |  | 30,146.   |   |  |  |
|   | Program Service Revenue  | 2 a PIPELINE SAFETY CONFER                     | Business Code<br>900099                         | 25,150.                                 | 25,150.  |  |
| b   |  |  |   |   |  |  |
| c   |  |  |   |   |  |  |
| d   |  |  |   |   |  |  |
| e   |  |  |   |   |  |  |
| f All other program service revenue                           |  |  |   |   |  |  |
| g Total. Add lines 2a-2f                                      |  |  | 25,150.   |   |  |  |
| Other Revenue   | 3 Investment income (including dividends, interest, and other similar amounts)   |  | 126,290.  | 126,290.                                |  |  |
|   | 4 Income from investment of tax-exempt bond proceeds   |  |   |   |  |  |
|   | 5 Royalties  |  |   |   |  |  |
|   | 6 a Gross Rents  | (i) Real                                       |   |   |  |  |
|   |  | (ii) Personal                                  |   |   |  |  |
|   |  | b Less: rental expenses                        |   |   |  |  |
|   |  | c Rental income or (loss)                      |   |   |  |  |
|   | d Net rental income or (loss)  |  |   |   |  |  |
|   | 7 a Gross amount from sales of assets other than inventory   | (i) Securities                                 |   |   |  |  |
|   |  | (ii) Other                                     |   |   |  |  |
|   |  | b Less: cost or other basis and sales expenses |   |   |  |  |
|   |  | c Gain or (loss)                               | 8,322.  |   |  |  |
|   | d Net gain or (loss)   |  | 8,322.  | 8,322.                                  |  |  |
|   | 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a  |   |   |  |  |
|   |  | b Less: direct expenses                        | b   |   |  |  |
| c Net income or (loss) from fundraising events                |  |  |   |   |  |  |
| 9 a Gross income from gaming activities. See Part IV, line 19 | a  |  |   |   |  |  |
|   | b Less: direct expenses  | b  |   |   |  |  |
|   | c Net income or (loss) from gaming activities  |  |   |   |  |  |
| 10 a Gross sales of inventory, less returns and allowances    | a  |  |   |   |  |  |
|   | b Less: cost of goods sold   | b  |   |   |  |  |
|   | c Net income or (loss) from sales of inventory   |  |   |   |  |  |
| Miscellaneous Revenue   |  | Business Code                                  |   |   |  |  |
| 11 a  | a  |  |   |   |  |  |
|   | b  |  |   |   |  |  |
|   | c  |  |   |   |  |  |
|   | d All other revenue  |  |   |   |  |  |
|   | e Total. Add lines 11a-11d   |  |   |   |  |  |
| 12 Total revenue. See instructions.                           |  | 189,908.                                       | 159,762.  | 0.                                      | 0.   |  |

**Part IX Statement of Functional Expenses**

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.  
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 .....  |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 .....  | 19,929.               | 19,929.                         |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 .....   |                       |                                 |  |                             |
| 4 Benefits paid to or for members .....  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees .....   | 65,879.               | 61,267.                         | 3,294.                                 | 1,318.                      |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....  |                       |                                 |  |                             |
| 7 Other salaries and wages .....   | 68,468.               | 63,676.                         | 3,423.                                 | 1,369.                      |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .....  |                       |                                 |  |                             |
| 9 Other employee benefits .....  | 16,073.               | 15,269.                         | 804.                                   |                             |
| 10 Payroll taxes .....   | 10,990.               | 10,220.                         | 550.                                   | 220.                        |
| 11 Fees for services (non-employees):  |                       |                                 |  |                             |
| a Management .....   |                       |                                 |  |                             |
| b Legal .....  |                       |                                 |  |                             |
| c Accounting .....   |                       |                                 |  |                             |
| d Lobbying .....   |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17 .....  |                       |                                 |  |                             |
| f Investment management fees .....   |                       |                                 |  |                             |
| g Other .....  |                       |                                 |  |                             |
| 12 Advertising and promotion .....   |                       |                                 |  |                             |
| 13 Office expenses .....   |                       |                                 |  |                             |
| 14 Information technology .....  |                       |                                 |  |                             |
| 15 Royalties .....   |                       |                                 |  |                             |
| 16 Occupancy .....   | 4,681.                | 4,448.                          | 233.                                   |                             |
| 17 Travel .....  | 18,769.               | 15,015.                         | 3,754.                                 |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings .....  | 15,867.               | 15,867.                         |  |                             |
| 20 Interest .....  |                       |                                 |  |                             |
| 21 Payments to affiliates .....  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization .....   | 2,003.                | 1,903.                          | 100.                                   |                             |
| 23 Insurance .....   | 1,297.                | 1,232.                          | 65.                                    |                             |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)   |                       |                                 |  |                             |
| a <b>PROFESSIONAL FEES</b> .....   | 22,065.               | 16,065.                         | 6,000.                                 |                             |
| b <b>INVESTMENT FEES</b> .....   | 18,914.               |                                 | 18,914.                                |                             |
| c <b>OFFICE MISC</b> .....   | 8,002.                | 7,815.                          | 34.                                    | 153.                        |
| d <b>TELEPHONE AND UTILITIES</b> .....   | 3,433.                | 3,262.                          | 171.                                   |                             |
| e <b>SUPPLIES</b> .....  | 599.                  | 569.                            | 30.                                    |                             |
| f All other expenses .....   | 473.                  | 457.                            | 16.                                    |                             |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24f   | 277,442.              | 236,994.                        | 37,388.                                | 3,060.                      |
| 26 <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ... |                       |                                 |  |                             |

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**Part X Balance Sheet**

|   |  | (A)<br>Beginning of year |           | (B)<br>End of year |        |  |
|---|--|--------------------------|-----------|--------------------|--------|--|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing .....   | 22,784.                  | <b>1</b>  | 143,834.           |        |  |
|   | <b>2</b> Savings and temporary cash investments .....  | 205,463.                 | <b>2</b>  | 148,213.           |        |  |
|   | <b>3</b> Pledges and grants receivable, net .....  |                          | <b>3</b>  |                    |        |  |
|   | <b>4</b> Accounts receivable, net .....  |                          | <b>4</b>  |                    |        |  |
|   | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....                   |                          | <b>5</b>  |                    |        |  |
|   | <b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....      |                          | <b>6</b>  |                    |        |  |
|   | <b>7</b> Notes and loans receivable, net .....   |                          | <b>7</b>  |                    |        |  |
|   | <b>8</b> Inventories for sale or use .....   |                          | <b>8</b>  |                    |        |  |
|   | <b>9</b> Prepaid expenses and deferred charges .....   |                          | <b>9</b>  |                    |        |  |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 11,517.       |           |                    |        |  |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 8,673.        | 4,847.    | <b>10c</b>         | 2,844. |  |
|   | <b>11</b> Investments - publicly traded securities .....   |                          |           | <b>11</b>          |        |  |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 .....   | 2,941,036.               | <b>12</b> | 3,831,169.         |        |  |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                          | <b>13</b> |                    |        |  |
|   | <b>14</b> Intangible assets .....  |                          | <b>14</b> |                    |        |  |
|   | <b>15</b> Other assets. See Part IV, line 11 .....   |                          | <b>15</b> |                    |        |  |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) ..... |  | 3,174,130.               | <b>16</b> | 4,126,060.         |        |  |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  |                          | <b>17</b> |                    |        |  |
|   | <b>18</b> Grants payable .....   |                          | <b>18</b> |                    |        |  |
|   | <b>19</b> Deferred revenue .....   |                          | <b>19</b> |                    |        |  |
|   | <b>20</b> Tax-exempt bond liabilities .....  |                          | <b>20</b> |                    |        |  |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | <b>21</b> |                    |        |  |
|   | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L ..... |                          | <b>22</b> |                    |        |  |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   |                          | <b>23</b> |                    |        |  |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                          | <b>24</b> |                    |        |  |
|   | <b>25</b> Other liabilities. Complete Part X of Schedule D .....   | 935.                     | <b>25</b> | 251.               |        |  |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   |                          | 935.      | <b>26</b>          | 251.   |  |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>                                     |                          |           |                    |        |  |
|   | <b>27</b> Unrestricted net assets .....  | 3,173,195.               | <b>27</b> | 4,125,809.         |        |  |
|   | <b>28</b> Temporarily restricted net assets .....  |                          | <b>28</b> |                    |        |  |
|   | <b>29</b> Permanently restricted net assets .....  |                          | <b>29</b> |                    |        |  |
|   | <b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |                          |           |                    |        |  |
|   | <b>30</b> Capital stock or trust principal, or current funds .....   |                          | <b>30</b> |                    |        |  |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | <b>31</b> |                    |        |  |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds .....   |                          | <b>32</b> |                    |        |  |
|   | <b>33</b> Total net assets or fund balances .....  | 3,173,195.               | <b>33</b> | 4,125,809.         |        |  |
| <b>34</b> Total liabilities and net assets/fund balances .....            |  | 3,174,130.               | <b>34</b> | 4,126,060.         |        |  |

**Part XI Financial Statements and Reporting**

**1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_

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

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....

**b** Were the organization's financial statements audited by an independent accountant? .....

**c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....

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

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

Separate basis  Consolidated basis  Both consolidated and separate basis

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....

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

|           | Yes | No |
|-----------|-----|----|
|           |     |    |
| <b>2a</b> | X   |    |
| <b>2b</b> |     | X  |
| <b>2c</b> | X   |    |
|           |     |    |
| <b>3a</b> |     | X  |
| <b>3b</b> |     |    |

Form **990** (2009)

COPY

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

**2009**

Open to Public Inspection

Name of the organization

PIPELINE SAFETY TRUST

Employer identification number

56-2369975

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

|  | Yes | No |
|--|-----|----|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ..... |     |    |
| (ii) A family member of a person described in (i) above? .....   |     |    |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? .....  |     |    |
- h Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col. (i) listed in your governing document? |    | (v) Did you notify the organization in col. (i) of your support? |    | (vi) Is the organization in col. (i) organized in the U.S.? |    | (vii) Amount of support |
|------------------------------------|----------|---|---|----|--|----|---|----|-------------------------|
|                                    |          |   | Yes   | No | Yes  | No | Yes   | No |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
|                                    |          |   |   |    |  |    |   |    |                         |
| <b>Total</b>                       |          |   |   |    |  |    |   |    |                         |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2009

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")  | 2,928.   | 8,227.   | 7,127.   | 3,551.   | 30,146.  | 51,979.   |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge   |          | 24,200.  | 24,418.  | 24,964.  | 21,472.  | 95,054.   |
| 4 Total. Add lines 1 through 3  | 2,928.   | 32,427.  | 31,545.  | 28,515.  | 51,618.  | 147,033.  |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| 6 Public support. Subtract line 5 from line 4.  |          |          |          |          |          | 147,033.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4  | 2,928.   | 32,427.  | 31,545.  | 28,515.  | 51,618.  | 147,033.  |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 139,901. | 153,430. | 216,931. | 139,788. | 126,290. | 776,340.  |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on                             |          |          |          |          |          |           |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                               |          |          |          |          |          |           |
| 11 Total support. Add lines 7 through 10   |          |          |          |          |          | 923,373.  |
| 12 Gross receipts from related activities, etc. (see instructions)   |          |          |          |          | 12       | 116,350.  |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

|  |    |       |   |
|--|----|-------|---|
| 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))  | 14 | 15.92 | % |
| 15 Public support percentage from 2008 Schedule A, Part II, line 14  | 15 | 11.34 | % |
| 16a <b>33 1/3% support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>  |    |       |   |
| b <b>33 1/3% support test - 2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>   |    |       |   |
| 17a <b>10% -facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/> |    |       |   |
| b <b>10% -facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>         |    |       |   |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>  |    |       |   |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          |           |
| <b>8 Public support</b> (Subtract line 7c from line 6.)   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                          |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....     |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....                                 |          |          |          |          |          |           |
| <b>13 Total support</b> (Add lines 9, 10c, 11, and 12.)   |          |          |          |          |          |           |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 .....                      | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|  |           |   |
|--|-----------|---|
| <b>17</b> Investment income percentage for <b>2009</b> (line 10c, column (f) divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2008</b> Schedule A, Part III, line 17 .....                        | <b>18</b> | % |

**19a 33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

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

**PART II, SECTION B, LINE 17A, FACTS AND CIRCUMSTANCES TEST:**

SEE DOCUMENTATION ATTACHED

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2009**

Name of the organization

Employer identification number

PIPELINE SAFETY TRUST

56-2369975

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

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ \_\_\_\_\_

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

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

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

|  |   |
|--|---|
| <b>Name of organization</b><br><br>PIPELINE SAFETY TRUST | <b>Employer identification number</b><br><br>56-2369975 |
|--|---|

**Part I Contributors** (see instructions)

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Aggregate contributions | (d)<br>Type of contribution  |
|------------|--|--------------------------------|--|
| 1          | U.S. DEPARTMENT OF TRANSPORTATION<br>PIPELINE AND HAZARDOUS MATERIALS SAFETY<br><br>1200 NEW JERSEY AVE.<br><br>WASHINGTON, DC 20590 | <br>\$ 25,000.                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II if there is a noncash contribution.) |
| _____      | _____<br>_____<br>_____<br>_____   | <br>\$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II if there is a noncash contribution.)            |
| _____      | _____<br>_____<br>_____<br>_____   | <br>\$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II if there is a noncash contribution.)            |
| _____      | _____<br>_____<br>_____<br>_____   | <br>\$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II if there is a noncash contribution.)            |
| _____      | _____<br>_____<br>_____<br>_____   | <br>\$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II if there is a noncash contribution.)            |
| _____      | _____<br>_____<br>_____<br>_____   | <br>\$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II if there is a noncash contribution.)            |
| _____      | _____<br>_____<br>_____<br>_____   | <br>\$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II if there is a noncash contribution.)            |

COPY

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

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

OMB No. 1545-0047

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

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

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

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

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

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

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

|  |   |
|--|---|
| Name of organization<br><b>PIPELINE SAFETY TRUST</b> | Employer identification number<br><b>56-2369975</b> |
|--|---|

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political expenditures ..... ▶ \$ \_\_\_\_\_

3 Volunteer hours ..... \_\_\_\_\_

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ \_\_\_\_\_

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ \_\_\_\_\_

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No

4a Was a correction made? .....  Yes  No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_

4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

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

| Limits on Lobbying Expenditures<br>(The term "expenditures" means amounts paid or incurred.)  |  | (a) Filing organization's totals                | (b) Affiliated group totals        |                    |                               |   |  |   |  |  |   |                   |              |  |  |
|---|--|---|------------------------------------|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| 1 a Total lobbying expenditures to influence public opinion (grass roots lobbying) .....  |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| c Total lobbying expenditures (add lines 1a and 1b) .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| d Other exempt purpose expenditures .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| e Total exempt purpose expenditures (add lines 1c and 1d) .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns.  |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> |  | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. |  |  |
| If the amount on line 1e, column (a) or (b) is:   | The lobbying nontaxable amount is:                 |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Not over \$500,000  | 20% of the amount on line 1e.                      |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$500,000 but not over \$1,000,000   | \$100,000 plus 15% of the excess over \$500,000.   |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$1,000,000 but not over \$1,500,000   | \$175,000 plus 10% of the excess over \$1,000,000. |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$1,500,000 but not over \$17,000,000  | \$225,000 plus 5% of the excess over \$1,500,000.  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| Over \$17,000,000   | \$1,000,000.                                       |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| g Grassroots nontaxable amount (enter 25% of line 1f) .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| h Subtract line 1g from line 1a. If zero or less, enter -0- .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| i Subtract line 1f from line 1c. If zero or less, enter -0- .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....   |  |   |                                    |                    |                               |   |  |   |  |  |   |                   |              |  |  |

Yes  No

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

| Lobbying Expenditures During 4-Year Averaging Period         |          |          |          |          |           |
|--|----------|----------|----------|----------|-----------|
| Calendar year<br>(or fiscal year beginning in)               | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) Total |
| 2a Lobbying nontaxable amount                                | 51,518.  | 48,721.  |          |          | 100,239.  |
| b Lobbying ceiling amount<br>(150% of line 2a, column(e))    |          |          |          |          | 150,359.  |
| c Total lobbying expenditures                                | 4,669.   | 2,215.   |          |          | 6,884.    |
| d Grassroots nontaxable amount                               | 12,880.  | 12,180.  |          |          | 25,060.   |
| e Grassroots ceiling amount<br>(150% of line 2d, column (e)) |          |          |          |          | 37,590.   |
| f Grassroots lobbying expenditures                           |          |          |          |          |           |

Schedule C (Form 990 or 990-EZ) 2009

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

|  | (a) |    | (b)    |
|--|-----|----|--------|
|  | Yes | No | Amount |
| <b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: |     |    |        |
| <b>a</b> Volunteers? .....   |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..   |     |    |        |
| <b>c</b> Media advertisements? .....   |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public? .....  |     |    |        |
| <b>e</b> Publications, or published or broadcast statements? .....   |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes? .....  |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....   |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....   |     |    |        |
| <b>i</b> Other activities? If "Yes," describe in Part IV .....   |     |    |        |
| <b>j</b> Total. Add lines 1c through 1i .....  |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....  |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....   |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....  |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....  |     |    |        |

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

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

|   |           |  |
|---|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members .....   | <b>1</b>  |  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).   |           |  |
| <b>a</b> Current year .....   | <b>2a</b> |  |
| <b>b</b> Carryover from last year .....   | <b>2b</b> |  |
| <b>c</b> Total .....  | <b>2c</b> |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....  | <b>3</b>  |  |
| <b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? ..... | <b>4</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....   | <b>5</b>  |  |

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

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Schedule D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization

PIPELINE SAFETY TRUST

Employer identification number

56-2369975

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

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement.

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

Form for Part II Conservation Easements. Includes checkboxes for purposes of easements, a table for 'Held at the End of the Tax Year' with rows 2a-2d, and questions 3-9 regarding monitoring and reporting.

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

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

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

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

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

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     | 2,966,988.       | 4,212,838.     |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     | 1,171,308.       | -107,008.      |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs | 140,673.         | 155,894.       |                    |                      |                     |
| f Administrative expenses                        | 18,241.          | 19,873.        |                    |                      |                     |
| g End of year balance                            | 3,979,382.       | 2,966,988.     |                    |                      |                     |

- 2 Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment  100.00 %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) unrelated organizations   |     | X  |
| (ii) related organizations  |     | X  |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b  |    |

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

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

| Description of investment  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land  |                                      |                                 |                              |                |
| b Buildings  |                                      |                                 |                              |                |
| c Leasehold improvements   |                                      |                                 |                              |                |
| d Equipment  |                                      | 10,767.                         | 8,048.                       | 2,719.         |
| e Other  |                                      | 750.                            | 625.                         | 125.           |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) |                                      |                                 |                              | 2,844.         |

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

| (a) Description of security or category<br>(including name of security) | (b) Book value    | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|-------------------|--|
| Financial derivatives .....   |                   |  |
| Closely-held equity interests .....                                     |                   |  |
| Other   |                   |  |
| <b>MARKETABLE SECURITIES</b>  | <b>3,831,169.</b> | <b>END-OF-YEAR MARKET VALUE</b>                              |
|   |                   |  |
|   |                   |  |
|   |                   |  |
|   |                   |  |
|   |                   |  |
|   |                   |  |
|   |                   |  |
| <b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶ | <b>3,831,169.</b> |  |

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type                                      | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
|   |                |  |
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|   |                |  |
| <b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶ |                |  |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description  | (b) Book value |
|--|----------------|
|  |                |
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|  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶ |                |

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

| 1. (a) Description of liability  | (b) Amount  |
|--|-------------|
| Federal income taxes   |             |
| <b>SEP CONTRIBUTION PAYABLE</b>  | <b>251.</b> |
|  |             |
|  |             |
|  |             |
|  |             |
|  |             |
|  |             |
|  |             |
|  |             |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶ | <b>251.</b> |

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



| <b>Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements</b> |  |    |
|---|--|----|
| 1   | Total revenue (Form 990, Part VIII, column (A), line 12)                                 | 1  |
| 2   | Total expenses (Form 990, Part IX, column (A), line 25)                                  | 2  |
| 3   | Excess or (deficit) for the year. Subtract line 2 from line 1                            | 3  |
| 4   | Net unrealized gains (losses) on investments   | 4  |
| 5   | Donated services and use of facilities   | 5  |
| 6   | Investment expenses  | 6  |
| 7   | Prior period adjustments   | 7  |
| 8   | Other (Describe in Part XIV.)  | 8  |
| 9   | Total adjustments (net). Add lines 4 through 8   | 9  |
| 10  | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | 10 |

| <b>Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b> |   |    |
|--|---|----|
| 1  | Total revenue, gains, and other support per audited financial statements        | 1  |
| 2  | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |
| a  | Net unrealized gains on investments   | 2a |
| b  | Donated services and use of facilities  | 2b |
| c  | Recoveries of prior year grants   | 2c |
| d  | Other (Describe in Part XIV.)   | 2d |
| e  | Add lines 2a through 2d   | 2e |
| 3  | Subtract line 2e from line 1  | 3  |
| 4  | Amounts included on Form 990, Part VIII, line 12, but not on line 1:            |    |
| a  | Investment expenses not included on Form 990, Part VIII, line 7b                | 4a |
| b  | Other (Describe in Part XIV.)   | 4b |
| c  | Add lines 4a and 4b   | 4c |
| 5  | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  |

| <b>Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b> |  |    |
|---|--|----|
| 1   | Total expenses and losses per audited financial statements                       | 1  |
| 2   | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |
| a   | Donated services and use of facilities   | 2a |
| b   | Prior year adjustments   | 2b |
| c   | Other losses   | 2c |
| d   | Other (Describe in Part XIV.)  | 2d |
| e   | Add lines 2a through 2d  | 2e |
| 3   | Subtract line 2e from line 1   | 3  |
| 4   | Amounts included on Form 990, Part IX, line 25, but not on line 1:               |    |
| a   | Investment expenses not included on Form 990, Part VIII, line 7b                 | 4a |
| b   | Other (Describe in Part XIV.)  | 4b |
| c   | Add lines 4a and 4b  | 4c |
| 5   | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  |

**Part XIV Supplemental Information**

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

**PART V, LINE 4: THE ENDOWMENT FUND IS INTENDED TO PROVIDE INVESTMENT INCOME TO FUND ACTIVITIES TO ACHIEVE THE TRUST'S MISSION. SUCH ACTIVITIES INCLUDE MAINTAINING A WEBSITE AND PUBLISHING A NEWSLETTER ON PIPELINE SAFETY, HOSTING AN ANNUAL NATIONAL PIPELINE SAFETY CONFERENCE, AND SPEAKING AT PUBLIC, INDUSTRY AND GOVERNMENT MEETINGS AND CONFERENCES.**

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

**PIPELINE SAFETY TRUST**

**Employer identification number**  
**56-2369975**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

| <b>1 (a)</b> Name and address of organization or government | <b>(b)</b> EIN | <b>(c)</b> IRC section if applicable | <b>(d)</b> Amount of cash grant | <b>(e)</b> Amount of non-cash assistance | <b>(f)</b> Method of valuation (book, FMV, appraisal, other) | <b>(g)</b> Description of non-cash assistance | <b>(h)</b> Purpose of grant or assistance |
|---|----------------|--------------------------------------|---------------------------------|--|--|---|---|
| <b>COPY</b>   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |
|   |                |                                      |                                 |  |  |   |   |

- 2** Enter total number of section 501(c)(3) and government organizations ..... ▶ \_\_\_\_\_
- 3** Enter total number of other organizations ..... ▶ \_\_\_\_\_

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

Schedule I (Form 990) 2009

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

| (a) Type of grant or assistance                        | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|--|--------------------------|--------------------------|-----------------------------------|---|--|
| TRAVEL ASSISTANCE TO ATTEND PIPELINE SAFETY CONFERENCE | 24                       | 19,929.                  | 0.                                |   |  |
|  |                          |                          |                                   |   |  |
|  |                          |                          |                                   |   |  |
|  |                          |                          |                                   |   |  |
|  |                          |                          |                                   |   |  |

COPY

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

SCHEDULE I, PART I, LINE 2: THE ORGANIZATION TRACKS TRAVEL ASSISTANCE BY  
REQUIRING COPIES OF RECEIPTS FOR ACTUAL COSTS.

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

PIPELINE SAFETY TRUST

Employer identification number

56-2369975

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND ADVOCACY, BY INCREASING ACCESS TO INFORMATION AND BY BUILDING

PARTNERSHIPS WITH RESIDENTS, SAFETY ADVOCATES, GOVERNMENT, AND

INDUSTRY, THAT RESULT IN SAFER COMMUNITIES AND A HEALTHIER ENVIRONMENT.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND A HEALTHIER ENVIRONMENT.

FORM 990, PART VI, SECTION B, LINE 11: THE DRAFT 990 IS SENT TO ALL BOARD

MEMBERS, AND THE BOARD'S FINANCE COMMITTEE REVIEWS AND NOTES NEEDED

CORRECTIONS. A BOARD MEETING IS THEN HELD TO DISCUSS THE 990 AS BROUGHT

FORWARD FROM THE FINANCE COMMITTEE, CONSIDER ANY ADDITIONAL CORRECTIONS,

AND THEN APPROVE THE CORRECTED 990 BEFORE IT IS SIGNED BY AN OFFICER AND

FILED.

FORM 990, PART VI, SECTION B, LINE 12C: TRUST EMPLOYEES AND BOARD MEMBERS

MUST READ AND RETAIN A COPY OF THE CONFLICT OF INTEREST POLICY AT THE

OUTSET OF THEIR TENURE WITH THE TRUST AND AT SUCH TIME AS THE POLICY IS

AMENDED. AT THE FIRST BOARD MEETING OF EACH YEAR THE POLICY IS DISTRIBUTED

TO BOARD MEMBERS AGAIN FOR REVIEW, AND ANY CONFLICTS IDENTIFIED ARE

EVALUATED AND NOTED IN THE MINUTES.

FORM 990, PART VI, SECTION B, LINE 15A: THE RATE OF PAY OF THE EXECUTIVE

DIRECTOR IS INITIALLY SET BY THE BOARD OF DIRECTORS, AND THAT RATE IS

REVIEWED IN ADVANCE OF HIRE AND EACH TIME THE RATE CHANGES. THE REVIEW

INCLUDES AN ASSESSMENT OF COMPARABLE COMPENSATION DATA FOR SIMILARLY

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

Schedule O (Form 990) 2009

932211  
02-03-10

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

PIPELINE SAFETY TRUST

Employer identification number

56-2369975

QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY  
SITUATED ORGANIZATIONS TO ENSURE THAT THE RATE OF PAY IS REASONABLE AND  
JUSTIFIABLE WITH COMPARABLE POSITIONS.

FORM 990, PART VI, SECTION C, LINE 19: THE TRUST'S GOVERNING DOCUMENTS,  
CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON  
REQUEST AT THE TRUST'S OFFICE.

COPY

| Asset Number | Description of property  |                 |              |          |                     |                 |                                       |                        |        |
|--------------|--------------------------|-----------------|--------------|----------|---------------------|-----------------|---------------------------------------|------------------------|--------|
|              | Date placed in service   | Method/IRC sec. | Life or rate | Line No. | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |        |
| 1            |                          |                 |              |          |                     |                 |                                       |                        |        |
|              | OFFICE FURNITURE         |                 |              |          |                     |                 |                                       |                        |        |
|              | VARI                     | ESSL            | 7.00         | 16       | 750.                |                 | 518.                                  | 107.                   |        |
| 2            |                          |                 |              |          |                     |                 |                                       |                        |        |
|              | COMPUTER EQUIPMENT       |                 |              |          |                     |                 |                                       |                        |        |
|              | VARI                     | ESSL            | 5.00         | 16       | 4,290.              |                 | 3,955.                                | 335.                   |        |
| 3            |                          |                 |              |          |                     |                 |                                       |                        |        |
|              | COMPUTER EQUIPMENT       |                 |              |          |                     |                 |                                       |                        |        |
|              | 03                       | 106             | SL           | 5.00     | 16                  | 866.            | 519.                                  | 173.                   |        |
| 4            |                          |                 |              |          |                     |                 |                                       |                        |        |
|              | LAPTOP                   |                 |              |          |                     |                 |                                       |                        |        |
|              | 12                       | 3106            | SL           | 5.00     | 16                  | 1,331.          | 599.                                  | 266.                   |        |
| 5            |                          |                 |              |          |                     |                 |                                       |                        |        |
|              | MICROSOFT OFFICE         |                 |              |          |                     |                 |                                       |                        |        |
|              | 09                       | 3007            | SL           | 3.00     | 16                  | 1,995.          | 998.                                  | 665.                   |        |
| 6            |                          |                 |              |          |                     |                 |                                       |                        |        |
|              | LAPTOP                   |                 |              |          |                     |                 |                                       |                        |        |
|              | 09                       | 3008            | SL           | 5.00     | 16                  | 800.            | 80.                                   | 160.                   |        |
| 7            |                          |                 |              |          |                     |                 |                                       |                        |        |
|              | COMPUTER                 |                 |              |          |                     |                 |                                       |                        |        |
|              | 03                       | 3109            | SL           | 5.00     | 16                  | 1,485.          |                                       | 297.                   |        |
|              | * TOTAL 990 PAGE 10 DEPR |                 |              |          |                     | 11,517.         | 0.                                    | 6,669.                 | 2,003. |

COPY

2009 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - PIPELINE SAFETY TRUST

| Asset No. | Description              | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | * Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|--------------------------|---------------|--------|------|----------|--------------------------|------------|----------------------|------------------------|--------------------------|-----------------|------------------------|
| 1         | OFFICE FURNITURE         | VARIES        | SSL    | 7.00 | 16       | 750.                     |            |                      | 750.                   | 518.                     |                 | 107.                   |
| 2         | COMPUTER EQUIPMENT       | VARIES        | SSL    | 5.00 | 16       | 4,290.                   |            |                      | 4,290.                 | 3,955.                   |                 | 335.                   |
| 3         | COMPUTER EQUIPMENT       | 033106        | SL     | 5.00 | 16       | 866.                     |            |                      | 866.                   | 519.                     |                 | 173.                   |
| 4         | LAPTOP                   | 123106        | SL     | 5.00 | 16       | 1,331.                   |            |                      | 1,331.                 | 599.                     |                 | 266.                   |
| 5         | MICROSOFT OFFICE         | 093007        | SL     | 3.00 | 16       | 1,995.                   |            |                      | 1,995.                 | 998.                     |                 | 665.                   |
| 6         | LAPTOP                   | 093008        | SL     | 5.00 | 16       | 800.                     |            |                      | 800.                   | 80.                      |                 | 160.                   |
| 7         | COMPUTER                 | 033109        | SL     | 5.00 | 16       | 1,485.                   |            |                      | 1,485.                 |                          |                 | 297.                   |
|           | * TOTAL 990 PAGE 10 DEPR |               |        |      |          | 11,517.                  |            | 0.                   | 11,517.                | 6,669.                   | 0.              | 2,003.                 |

2010 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - PIPELINE SAFETY TRUST

| Asset No.                | Description        | Date Acquired | Method | Life | Unadjusted Cost Or Basis | * Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Amount Of Depreciation |
|--------------------------|--------------------|---------------|--------|------|--------------------------|----------------------|------------------------|--------------------------|------------------------|
| 1                        | OFFICE FURNITURE   | VARI          | ESSL   | 7.00 | 750.                     |                      | 750.                   | 625.                     | 107.                   |
| 2                        | COMPUTER EQUIPMENT | VARI          | ESSL   | 5.00 | 4,290.                   |                      | 4,290.                 | 4,290.                   | 0.                     |
| 3                        | COMPUTER EQUIPMENT | 033106        | SL     | 5.00 | 866.                     |                      | 866.                   | 692.                     | 173.                   |
| 4                        | LAPTOP             | 123106        | SL     | 5.00 | 1,331.                   |                      | 1,331.                 | 865.                     | 266.                   |
| 5                        | MICROSOFT OFFICE   | 093007        | SL     | 3.00 | 1,995.                   |                      | 1,995.                 | 1,663.                   | 332.                   |
| 6                        | LAPTOP             | 093008        | SL     | 5.00 | 800.                     |                      | 800.                   | 240.                     | 160.                   |
| 7                        | COMPUTER           | 033109        | SL     | 5.00 | 1,485.                   |                      | 1,485.                 | 297.                     | 297.                   |
| * TOTAL 990 PAGE 10 DEPR |                    |               |        |      | 11,517.                  |                      | 11,517.                | 8,672.                   | 1,335.                 |

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**Pipeline Safety Trust**  
**Facts and Circumstances Analysis for Publicly Supported Organizations**  
**EIN: 56-2369975**  
**Attachment to Schedule A of Form 990 for 2009**

The Pipeline Safety Trust qualifies as a publicly supported charity under the facts and circumstances test of Internal Revenue Code ("I.R.C.") Section 509(a)(1) Public Charities. Although Pipeline Safety Trust does not consistently receive at least one third of its support from governmental units or from direct or indirect contributions from the general public, it normally receives a substantial part of its support from governmental and public sources and is in the nature of a publicly supported organization. The Pipeline Safety Trust clearly meets the requirements for the facts and circumstances test of Treasury Regulations Section 1.170A-9T(f)(3).

**1. Percentage of financial support from public and governmental sources**

For the aggregated period 2005 through 2009, the Pipeline Safety Trust received 15.9% of its support from governmental and public sources.

**2. Sources and nature of public support**

The percentage of the Pipeline Safety Trust's support from the general public or governmental sources is currently below one third of total support because a high percentage of its total support comes from investment income on its initial endowment funds, which were contributed by a governmental unit. In 2003, the U.S. Department of Justice recommended to a U.S. District Court judge in Seattle that four million dollars of criminal fines imposed as a result of the 1999 Olympic Pipeline explosion in Bellingham, Washington, be provided to the Pipeline Safety Trust to promote fuel transportation safety throughout the United States. The judge concurred and the money was given to the Trust in July of 2003. The Board of Directors maintains the contributed assets as an endowment and uses the investment income to support the Trust's mission: to promote fuel transportation safety through education and advocacy, by increasing access to information and by building partnerships with residents, safety advocates, government, and industry that result in safer communities and a healthier environment.

The public support that the Pipeline Safety Trust receives does not come from members of one family or one private grant making organization, but is from the general public, governmental units, and other public charities.

Since its inception, the Pipeline Safety Trust has been organized and operated in a manner to attract new and additional public and governmental support, and has maintained a continuous and bona fide program for solicitation of funds from the general public. Efforts to increase public support were small during the organization's early years to allow the Trust to focus on providing strong programs of public benefit to establish its credibility. The Pipeline Safety Trust now increasingly carries on public solicitation programs through annual events, newsletters, interaction with a wide variety of pipeline safety stakeholders, and the efforts of its officers and directors.

In 2009, the Trust underwent a significant organizational restructuring to increase its visibility nationwide. As part of this effort, a program director was hired to direct fundraising efforts and a development committee was created by the Board of Directors to focus on directed fund-raising activities. In addition, the Trust increased its contribution solicitation efforts through newsletters, its website, and direct solicitations at its annual pipeline safety conference, which brings together pipeline safety stakeholders from around the nation.

The Trust has also developed a program to reach out to trial lawyers associated with pipeline safety cases to increase knowledge of the Trust and to solicit contributions. A recent article was published in the Washington State Association for Justice newsletter, and an additional article will soon be published in the Products Liability newsletter of the American Association for Justice.

The Trust has successfully applied for specific pipeline safety grants from the federal government, assisted and partnered with other community organizations in their applications for these federal grants, and undertaken work for projects funded by these grants. Additional fund-raising activities are planned for the future that will appeal to a broad cross-section of the public including:

- Development of a fund-raising brochure highlighting the mission of the Trust and its impacts nationwide. This brochure will be used throughout the country to increase awareness and encourage giving.
- An expanded effort at direct solicitations of various supporter groups.
- Development of a program to reach out to government attorneys associated with pipeline cases in the interest of having a portion of the monies imposed by courts as civil and criminal penalties be contributed to the Trust.

### **3. Representative governing body**

The 11 directors on the Pipeline Safety Trust's Board represent the interests of the general public throughout the United States. They are drawn from 6 states and 9 cities/communities. These directors include an elected Florida county council member; a former elected Louisiana parish council member; an attorney for the New Mexico Environment Department; a former director of the State of Washington's pipeline safety program; the former coordinator of the State of Washington's City and County Consortium on Pipeline Safety; and a former primary staff member on pipeline issues for the U.S. House of Representatives' Committee on Energy & Commerce.

The executive director of the Pipeline Safety Trust is an elected Washington county council member, has been appointed twice by the Governor of the State of Washington to the Citizens Committee on Pipeline Safety, and has been appointed by the U.S. Secretary of Transportation

as a public member of the federal Technical Hazardous Liquid Pipeline Safety Standards Committee.

#### **4. Availability of public facilities or services factor**

The Pipeline Safety Trust has worked to achieve its mission by maintaining the largest independent pipeline safety website in the country (<http://www.pstrust.org>). It publishes a nationally distributed newsletter multiple times a year, and contracts for independent white papers on various pipeline safety issues, which are made available for free to the public. The Trust's staff serves on numerous state and federal pipeline safety advisory committees, is regularly invited by Congress to provide the public perspective on pipeline safety at its hearings, and is frequently invited to speak at public, industry and government meetings and conferences.

The Trust's annual pipeline safety conference is the only national conference that is open to all pipeline safety stakeholders: the public, industry, and government. To enable the public to attend, the Trust provides significant travel scholarships. The U.S. Department of Transportation supports the conference by providing webcast services for national viewing, as well as arranging for many of the top officials from the federal Office of Pipeline Safety to attend and speak.

The Trust has worked closely with the U.S. Department of Transportation to develop and promote a new national technical assistance grant program so non-profit groups and local governments can hire independent experts to review pipeline safety concerns in their communities.

In the past year the Trust was hired by two other non-profits organizations – the Association of Washington Cities and the Fort Worth League of Neighborhood Associations – to research and help implement pipeline safety educational programs.

#### **5. Additional factors pertinent to membership organizations**

The Pipeline Safety Trust is not a membership organization.