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* Possible Duplicate Return *

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2007

Open to Public Inspection

A **For the 2007 calendar year, or tax year beginning** 06-01 , **2007, and ending** 05-31 , **20**08

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization: FRATERNAL ORDER OF EAGLES

Number and street (or P.O box if mail is not delivered to street address): 2771 PENCE LOOP SE

Room/suite:

City or town, state or country, and ZIP + 4: Salem OR 97302

D Employer identification number: 93-0312668

E Telephone number: (503)362-3212

F Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations

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

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

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

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

I Group Exemption Number ▶

G Website. ▶

J Organization type (check only one) ▶ ☒ 501(c)(10) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 215,223

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

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b	5,777	
	c	Indirect public support (not included on line 1a)	1c		
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	**Total** (add lines 1a through 1d) (cash $ 5,777 noncash $)			1e 5,777
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2
	3	Membership dues and assessments			3 7,690
	4	Interest on savings and temporary cash investments			4
	5	Dividends and interest from securities			5
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss). Subtract line 6b from line 6a			6c
	7	Other investment income (describe ▶)			7
	8a	Gross amount from sales of assets other than inventory	(A) Securities 8a	(B) Other	
	b	Less cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss). Combine line 8c, columns (A) and (B)			8d
	9	Special events and activities (attach schedule). If any amount is from **gaming**, check here ▶ ☒			
	a	Gross revenue (not including $ of contributions reported on line 1b)	9a	39,118	
	b	Less: direct expenses other than fundraising expenses	9b	34,090	
	c	Net income or (loss) from special events. Subtract line 9b from line 9a			9c 5,028
	10a	Gross sales of inventory, less returns and allowances	10a	62,952	
	b	Less: cost of goods sold	10b	52,075	
	c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c 10,877
	11	Other revenue (from Part VII, line 103)			11 99,686
	12	**Total revenue.** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12 129,058
Expenses	13	Program services (from line 44, column (B))			13 96,949
	14	Management and general (from line 44, column (C))			14 37,839
	15	Fundraising (from line 44, column (D))			15 0
	16	Payments to affiliates (attach schedule)			16
	17	**Total expenses.** Add lines 16 and 44, column (A)			17 134,788
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12			18 (5,730)
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 24,033
	20	Other changes in net assets or fund balances (attach explanation)			20
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20			21 18,303

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 a Grants paid from donor advised funds (attach schedule) (cash $ _____ noncash $ _____) If this amount includes foreign grants, check here ▶ ☐	22a				
22 b Other grants and allocations (attach schedule) (cash $ _____ noncash $ _____) If this amount includes foreign grants, check here ▶ ☐	22b				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 a Compensation of current officers, directors, key employees, etc listed in Part V-A	25a	2,954	2,954		
b Compensation of former officers, directors, key employees, etc listed in Part V-B	25b				
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c				
26 Salaries and wages of employees not included on lines 25a, b, and c	26	24,860	24,860		
27 Pension plan contributions not included on lines 25a, b, and c	27				
28 Employee benefits not included on lines 25a - 27	28				
29 Payroll taxes	29	12,225	12,225		
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	1,967	1,967		
34 Telephone	34	1,540		1,540	
35 Postage and shipping	35	817		817	
36 Occupancy	36	19,815		19,815	
37 Equipment rental and maintenance	37				
38 Printing and publications	38	2,235		2,235	
39 Travel	39				
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses not covered above (itemize)					
a ADVERTISING	43a	50	50		
b BANK CHARGES	43b	967		967	
c CONTRACT SERVICES	43c	1,912	1,912		
d INSURANCE	43d	16,365	16,365		
e JANITORIAL	43e	8,126	8,126		
f MEMBERSHIP	43f	11,980	5,990	5,990	
g OTHER EXPENSES	43g	28,975	22,500	6,475	
44 **Total functional expenses.** Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	134,788	96,949	37,839	0

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

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

If "Yes," enter (i) the aggregate amount of these joint costs $ _____, (ii) the amount allocated to Program services $ _____;
(iii) the amount allocated to Management and general $ _____, and (iv) the amount allocated to Fundraising $ _____

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

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

What is the organization's primary exempt purpose? ▶ COMMUNITY ENT FOR MEMBERS

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

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

a See SERVICES

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐ 96,949

b

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐

c

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐

d

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐

e Other program services (attach schedule)

(Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐

f Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . . . ▶ 96,949

Part IV Balance Sheets (See the instructions.)

			(A) Beginning of year		(B) End of year
	Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*				
Assets	45 Cash - non-interest-bearing		16,881	45	12,784
	46 Savings and temporary cash investments			46	
	47 a Accounts receivable	47a			
	b Less allowance for doubtful accounts	47b		47c	
	48 a Pledges receivable	48a			
	b Less allowance for doubtful accounts	48b		48c	
	49 Grants receivable			49	
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b	
	51 a Other notes and loans receivable (attach schedule)	51a			
	b Less allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use		5,102	52	5,102
	53 Prepaid expenses and deferred charges			53	
	54 a Investments - publicly-traded securities ▶ ☐ Cost ☐ FMV			54a	
	b Investments - other securities (attach schedule) ▶ ☐ Cost ☐ FMV			54b	
	55 a Investments - land, buildings, and equipment: basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b		55c	
	56 Investments - other (attach schedule)			56	
	57 a Land, buildings, and equipment: basis	57a 1,303,469			
	b Less. accumulated depreciation (attach schedule) STM116	57b 1,301,419	2,050	57c	2,050
	58 Other assets, including program-related investments (describe ▶)			58	
	59 **Total assets** (must equal line 74) Add lines 45 through 58		24,033	59	19,936
Liabilities	60 Accounts payable and accrued expenses			60	1,633
	61 Grants payable			61	
	62 Deferred revenue			62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64 a Tax-exempt bond liabilities (attach schedule)			64a	
	b Mortgages and other notes payable (attach schedule)			64b	
	65 Other liabilities (describe ▶)			65	
	66 **Total liabilities.** Add lines 60 through 65		0	66	1,633
Net Assets or Fund Balances	**Organizations that follow SFAS 117, check here** ▶ ☒ and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted		24,033	67	18,303
	68 Temporarily restricted		0	68	0
	69 Permanently restricted		0	69	0
	Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid-in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
	73 **Total net assets or fund balances.** Add lines 67 through 69 **or** lines 70 through 72. (Column (A) **must** equal line 19 and column (B) **must** equal line 21)		24,033	73	18,303
	74 **Total liabilities and net assets/fund balances.** Add lines 66 and 73		24,033	74	19,936

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions)

a	Total revenue, gains, and other support per audited financial statements			a	129,058
b	Amounts included on line a but not on Part I, line 12.				
1	Net unrealized gains on investments	b1			
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify):	b4			
	Add lines b1 through b4			b	
c	Subtract line b from line a			c	129,058
d	Amounts included on Part I, line 12, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):	d2			
	Add lines d1 and d2			d	
e	**Total revenue** (Part I, line 12). Add lines c and d		▶	e	129,058

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

a	*Total expenses and losses per audited financial statements*			a	134,788
b	Amounts included on line a but not on Part I, line 17:				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify)	b4			
	Add lines b1 through b4			b	
c	Subtract line b from line a			c	134,788
d	Amounts included on Part I, line 17, but not on line a:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify)	d2			
	Add lines d1 and d2			d	
e	**Total expenses** (Part I, line 17). Add lines c and d		▶	e	134,788

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ROBERT DANKENBRING	PRESIDENT			
2771 PENCE LOOP SALEM OR 97302	3	100	0	0
JEFFREY STEELE	SECRETARY			
2771 PENCE LOOP SALEM OR 97302	3	2,854	0	0
CLARA MILLER	TREASURER			
2771 PENCE LOOP SALEM OR 97302	3	0	0	0
JOHN J DIMARTINO	PAST PRES			
2771 PENCE LOOP SALEM OR 97302	3	0	0	0
ED DAVIES	TRUSTEE			
2771 PENCE LOOP SALEM OR 97302	3	0	0	0
MAX JONES	TRUSTEE			
2771 PENCE LOOP SALEM OR 97302	3	0	0	0
MERLIN DOBSON	TRUSTEE			
2771 PENCE LOOP SALEM OR 97302	3	0	0	0
LOUISE JONES	TRUSTEE			
2771 PENCE LOOP SALEM OR 97302	3	0	0	0

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

			Yes	No
75 a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 8			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b		X
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." ▶ If "Yes," attach a statement that includes the information described in the instructions.	75c		X
d	Does the organization have a written conflict of interest policy?	75d	X	

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

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances

Part VI Other Information (See the instructions.)

			Yes	No
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		X
77	Were any changes made in the organizing or governing documents not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ _____ and check whether it is ☐ exempt **or** ☐ nonexempt			
81 a	Enter direct and indirect political expenditures (See line 81 instructions.) 81a			
b	Did the organization file **Form 1120-POL** for this year?	81b	N/A	

Part VI Other Information (continued)

			Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	N/A	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	N/A	
	If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members 85c N/A			
d	Section 162(e) lobbying and political expenditures 85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A			
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A			
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI ▶	88b		X
89a	501(c)(3) organizations Enter. Amount of tax imposed on the organization during the year under: section 4911 ▶ _____, section 4912 ▶ _____; section 4955 ▶ _____			
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	N/A	
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	N/A	
90a	List the states with which a copy of this return is filed ▶ _____			
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.) 90b			
91a	The books are in care of ▶ % FRATERNAL ORDER OF EAGLES Telephone no. ▶ 503-363-3212 Located at ▶ 2771 PENCE LOOP SE SALEM OR ZIP + 4 ▶ 97302			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		X
	If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.			

Part VI Other Information (continued)

		Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the United States? 91c		X
	If "Yes," enter the name of the foreign country ▶		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of **Form 1041** - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		

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

Note: Enter gross amounts unless otherwise indicated

		Unrelated business income		Excluded by section 512, 513, or 514		(E)
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93	Program service revenue					
a						
b						
c						
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					7,690
95	Interest on savings & temporary cash investments					
96	Dividends and interest from securities					
97	Net rental income or (loss) from real estate					
a	debt-financed property					
b	not debt-financed property					
98	Net rental income or (loss) from personal property					
99	Other investment income					
100	Gain or (loss) from sales of assets other than inventory					
101	Net income or (loss) from special events			03	5,028	
102	Gross profit or (loss) from sales of inventory			03	10,877	
103	Other revenue: a					
b						
c	ATM MACHINE COM				25,325	
d	KITCHEN INCOME		19,489			
e	OTHER INCOME		54,872			
104	Subtotal (add columns (B), (D), and (E))		74,361		41,230	7,690
105	**Total** (add line 104, columns (B), (D), and (E)) ▶					123,281

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

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

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
94	PROVIDED FUNDS FOR ACCOMPLISHMENT OF ORGANIZATION'S EXEMPT PURPOS
103	PROVIDED FUNDS FOR ACCOMPLISHMENT OF ORGANIZATION'S EXEMPT PURPOS

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

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

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

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

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

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

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

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

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

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

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

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

Please Sign Here

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

Signature of officer: Gloria Greiner Date: 6-14-10

Type or print name and title: Gloria Greiner, Asst Secretary

Paid Preparer's Use Only

Preparer's signature	Robert L. Armstrong PA	Date 6/8/10	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen Inst X) P00351562
Firm's name (or yours if self-employed), address, and ZIP + 4	Robert L. Armstrong, P.C. 930 13th St. SE Salem, OR 97302		EIN ▶ 93-1030812 Phone no ▶ 5033781463	

Federal Supporting Statements

2007 PG 01

Name(s) as shown on return

FRATERNAL ORDER OF EAGLES

Your Social Security Number

93-0312668

FORM 990, PART I, LINE 9 SPECIAL EVENTS SCHEDULE

Statement #101

Event	Gross Receipts	Contributions	Gross Revenue	Direct Expenses	Net Income
OREGON LOTTERY	39,118		39,118	34,090	5,028
TOTAL	39,118		39,118	34,090	5,028

	Statement of Program Service Accomplishments	2007 01
Name(s) as shown on return		Your Social Security Number
FRATERNAL ORDER OF EAGLES		93-0312668

FORM 990, PART III (a)

Grants and Allocations $0
Program Service Expenses $96949
Includes Foreign Grants NO

Explanation

CHARITY FUND RAISING AND COMMUNITY ENTERTAINMENT FOR MEMBERS

Name(s) as shown on return: FRATERNAL ORDER OF EAGLES

FEIN: 93-0312668

OCCUPANCY

Description	Amount
GARBAGE	$ 1,307
GAS & ELECTRIC	16,421
SPRINKLER SYSTEM	32
WATER & SEWER	2,055
Total:	**$ 19,815**

OTHER EXPENSES

Description	Amount
PRESIDENT'S CHARITY	$ 72
BANDS	15,949
EVENT	356
BINGO PAYOUTS	200
BINGO SUPPLIES	133
BAR LICENSE	2,728
MISCELLANEOUS	3,062
Total:	**$ 22,500**

OTHER EXPENSES

Description	Amount
MEETINGS	$ 25
REPAIRS	4,845
CABLE	893
INTERNET	99
TECH SUPPORT	25
STATE CONVENTION	350
FINES	40
FUNERAL EXPENSES	75
INSTALLATION	123
Total:	**$ 6,475**

ACCOUNTS PAYABLE & ACCRUED EXPENSES

Description	Amount
PAYROLL TAXES	$ 1,633
Total:	**$ 1,633**

Name(s) as shown on return: FRATERNAL ORDER OF EAGLES

FEIN: 93-0312668

OTHER INCOME

Description	Amount
EVENTS	$ 2,342
COVER CHARGE	5,444
MISCELLANEOUS	35,272
MISCELLANEOUS	11,662
ADVERTISING EAGLE BEAK	60
HEARING AID FUND	57
TV REPAIR AND OTHER	35
Total:	**$ 54,872**

FORM 990, SCH FOR PART IV, LINE 57 Statement #116

LAND ETC. SCHEDULE

Category or Item	Basis	Accumulated Depreciation	End of Year
LAND,BUILDING & EQ	1,303,469	1,301,419	2,050
TOTAL	1,303,469	1,301,419	2,050