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Form 990-PF

Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2008

For calendar year 2008, or tax year beginning

, 2008, and ending

G Check all that apply Initial return Final return ☒ Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE GORDON J. HAMMERSLEY FOUNDATION		A Employer identification number 35-2218935
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 1459 WOODSTREAM ROAD		B Telephone number (see the instructions) (419) 874-7201
	City or town State ZIP code PERRYSBURG OH 43551-1091		C If exemption application is pending, check here ☐
	H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 1,185,334.		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐ F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE				
1 Contributions, gifts, grants, etc. received (att sch)				
2 ☒ If the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	42,203.	42,203.	42,203.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV line 2)		0.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	42,203.	42,203.	42,203.	
ADMINISTRATIVE AND OPERATING EXPENSES				
13 Compensation of officers, directors, trustees, etc				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule) L-16a Stmt	400.			400.
b Accounting fees (attach sch) L-16b Stmt	1,500.			1,500.
c Other prof fees (attach sch) L-16c Stmt	7,384.	7,384.	7,384.	
17 Interest				
18 Taxes (attach schedule) See Line 18 Stmt	1,558.	345.		1,213.
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
24 Total operating and administrative expenses. Add lines 13 through 23	10,842.	7,729.	7,384.	3,113.
25 Contributions, gifts, grants paid	90,000.			100,497.
26 Total expenses and disbursements. Add lines 24 and 25	100,842.	7,729.	7,384.	103,610.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-58,639.			
b Net investment income (if negative enter 0)		34,474.		
c Adjusted net income (if negative, enter 0)			34,819.	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end of year amounts only (See instructions)		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
ASSETS	1 Cash — non-interest bearing	984,801.	78,389.	78,389.
	2 Savings and temporary cash investments		226,310.	226,310.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule) L-10b Stmt	636,113.	1,006,230.	616,710.
	c Investments — corporate bonds (attach schedule) L-10c Stmt	66,005.	215,098.	213,727.
	11 Investments — land, buildings, and equipment, basis			
Less: accumulated depreciation (attach schedule)				
12 Investments — mortgage loans				
13 Investments — other (attach schedule) L-13 Stmt		80,569.	43,056.	
14 Land, buildings, and equipment, basis				
Less: accumulated depreciation (attach schedule)				
15 Other assets (describe L-15 Stmt)	24,129.	7,142.	7,142.	
16 Total assets (to be completed by all filers — see instructions. Also, see page 1, item I)	1,711,048.	1,613,738.	1,185,334.	
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable	0.	0.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.	☐		
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.	☒		
	27 Capital stock, trust principal, or current funds			
	28 Paid in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	1,711,048.	1,613,738.	
	30 Total net assets or fund balances (see the instructions)	1,711,048.	1,613,738.	
	31 Total liabilities and net assets/fund balances (see the instructions)	1,711,048.	1,613,738.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,711,048.
2	Enter amount from Part I, line 27a	2	-58,639.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	1,652,409.
5	Decreases not included in line 2 (itemize) <u>REALIZED CAPITAL LOSSES</u>	5	38,671.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	1,613,738.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2 story brick warehouse, or common stock, 200 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a MORGAN STANLEY NO. 453 033668 (SEE ATTACHED SCHEDULE	P	07/01/08	10/31/08
b MORGAN STANLEY 453 0033668 (SEE ATTACHED SCHEDULE)	P	10/17/07	10/23/08
c MORGAN STANLEY 453 033684 (SEE ATTACHED SCHEDULE)	P	07/01/08	11/30/08
d MORGAN STANLEY 453 033696 (SEE ATTACHED SCHEDULE)	P	07/01/08	11/30/08
e See Columns (a) thru (d)			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 688,252.		679,288.	8,964.
b 24,720.		40,073.	-15,353.
c 40,120.		45,309.	-5,189.
d 41,198.		46,845.	-5,647.
e See Columns (e) thru (h)		76,100.	-21,447.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than 0) or Losses (from column (h))
(j) Fair Market Value as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of column (j) over column (k), if any	
a			8,964.
b			-15,353.
c			-5,189.
d			-5,647.
e See Columns (j) thru (l)			-21,447.

2 Capital gain net income or (net capital loss).	[If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7]	2	-38,672.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6).	[If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8]	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2007	14,756.	1,346,327.	0.010960
2006			
2005			
2004			
2003			

2 Total of line 1, column (d)	2	0.010960
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.010960
4 Enter the net value of noncharitable use assets for 2008 from Part X, line 5	4	1,496,556.
5 Multiply line 4 by line 3	5	16,402.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	345.
7 Add lines 5 and 6	7	16,747.
8 Enter qualifying distributions from Part XII, line 4	8	103,610.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see the instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1. Date of ruling letter _____ (attach copy of ruling letter if necessary – see instructions)		1	345.
b Domestic foundations that meet the section 4940(e) requirements in Part V. check here ☒ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	345.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	345.
6 Credits/Payments.			
a 2008 estimated tax pmts and 2007 overpayment credited to 2008	6a		
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	0.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7		0.
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		345.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		0.
11 Enter the amount of line 10 to be: Credited to 2009 estimated tax ☐ Refunded ☐	11		

Part VII-A: Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) <u>MI - Michigan</u>		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>	X	

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Part VII-A Statements Regarding Activities *Continued*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(3)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address <u>N/A</u>				
14	The books are in care of <u>ROSENBAUM, ROLLINS & ASSOCIATES, P.C.</u> Telephone no <u>(248) 855-6640</u> Located at <u>30230 ORCHARD LK RD. #200 FARMINGTON HILLS, MI</u> ZIP + 4 <u>48334-2269</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ☐			
and enter the amount of tax-exempt interest received or accrued during the year			<u>15</u>	

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2008?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? If 'Yes,' list the years <u>20__ , 20__ , 20__ , 20__</u>	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions)	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__ , 20__ , 20__ , 20__</u>		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If 'Yes,' did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008?	4b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No☐ Yes ☒ No☐ Yes ☒ No☐ Yes ☒ No☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If you answered 'Yes' to 6b, also file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see 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 and deferred compensation	(e) Expense account, other allowances
JEFFREY R. HAMMERSLEY 1459 WOODSTREAM RD PERRYSBURG, OH 43551	PRESIDENT & TREASURER 2.00	0.	0.	0.
JENNIFER A. SPAUR 818 COLLEGE AVE. ADRIAN, MI 49221-2514	VICE-PRES. & SECRETARY 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see instructions). If none, enter 'NONE.'

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
0				
0				
0				
0				

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

None

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services — (see instructions). If none, enter 'NONE'.

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

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

None

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
	0.
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	None

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a Average monthly fair market value of securities	1a	1,184,309.
b Average of monthly cash balances	1b	314,277.
c Fair market value of all other assets (see instructions)	1c	20,760.
d Total (add lines 1a, b, and c)	1d	1,519,346.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	1,519,346.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	22,790.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,496,556.
6 Minimum investment return. Enter 5% of line 5	6	74,828.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1 Minimum investment return from Part X, line 6		1	74,828.
2a Tax on investment income for 2008 from Part VI, line 5	2a	345.	
b Income tax for 2008. (This does not include the tax from Part VI.)	2b		
c Add lines 2a and 2b	2c	345.	
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	74,483.	
4 Recoveries of amounts treated as qualifying distributions	4		
5 Add lines 3 and 4	5	74,483.	
6 Deduction from distributable amount (see instructions)	6		
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	74,483.	

Part XII Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes.		
a Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	103,610.
b Program-related investments — total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	103,610.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	345.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	103,265.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				74,483.
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only			51,718.	
b Total for prior years. 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2008				
a From 2003	0.			
b From 2004	0.			
c From 2005	0.			
d From 2006	0.			
e From 2007	0.			
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2008 from Part XII, line 4. ► \$ 103,610.				
a Applied to 2007, but not more than line 2a			51,718.	
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2008 distributable amount				51,892.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount — see instructions		0.		
e Undistributed income for 2007. Subtract line 4a from line 2a Taxable amount — see instructions			0.	
f Undistributed income for 2008 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2009				22,591.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2003 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2004	0.			
b Excess from 2005	0.			
c Excess from 2006	0.			
d Excess from 2007	0.			
e Excess from 2008	0.			

BAA

Form 990-PF (2008)

Part XV Supplementary Information (continued)**3** Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
ALZHEIMER'S FOUNDATION 107 APRIL DRIVE, SUITE1 ANN ARBOR MI 48103		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	5,000.
AMERICAN HEART ASSOCIATION 2445 NORTHWESTERN HWY, STE. 100 SOUTHFIELD MI 48075		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	5,000.
SIENA HEIGHTS UNIVERSITY 1247 E. SIENA HEIGHTS DR. ADRIAN MI 49221		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	5,000.
GLOBAL CROP DIVERSITY TRUST 326 WEST STREET PITTSBORO NC 27312		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	20,000.
THE NATURE CONSERVANCY 4245 N. FAIRFAX DR. STE. 100 ARLINGTON VA 22203		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	20,000.
HABITAT FOR HUMANITY 121 HABITAT STREET AMERICUS GA 31709		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	20,000.
LENAAWEE COUNTY LIBRARY 4459 W. US., RT. 223 ADRIAN MI 49221		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	10,000.
WORLD WILDLIFE FUND 1250 TWENTY-FOURTH ST. N.W. WASHINGTON DC 20090		501 (c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	5,000.
Total			3a	90,000.
b Approved for future payment				
AMERICAN RED CROSS 2025 E. STREET, NW WASHINGTON DC 20006		501 (C)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	10,000.
CAPUCHIN SOUP KITCHEN 1820 MT. ELLIOTT STREET DETROIT MI 48207		501 (C)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRONMENT FOR EDUCATION AND HUMANITY	10,000.
See Line 3b statement				40,000.
Total			3b	60,000.

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes (see the instructions)	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
LICENSE AND FEES	20.			20.
FOREIGN TAXES PAID	1,193.			1,193.
TAX ON INVEST. INCOME	345.	345.		
Total	<u>1,558.</u>	<u>345.</u>		<u>1,213.</u>

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (a) thru (d)

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P-Purchase D-Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
MORGAN STANLEY 043 033697 (SEE ATTACHED SCHEDULE	P	07/01/08	11/30/08
MORGAN STANLEY 053 033698 (SEE ATTACHED SCHEDULE)	P	07/01/08	11/30/08

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (e) thru (h)

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
40,143.		56,546.	-16,403.
14,510.		19,554.	-5,044.
Total		<u>76,100.</u>	<u>-21,447.</u>

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (i) thru (l)Complete only for assets showing gain in column (h) and owned
by the foundation on 12/31/69

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (column (h) gain minus column (k), but not less than -0-) or losses (from column (h))
			-16,403.
			-5,044.
Total			<u>-21,447.</u>

Form 990-PF, Page 10, Part XV, line 3b

Line 3b statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
b Approved for future payment				
DAILY BREAD OF LENAWEE SOUP KITCHEN 302 S. TECUMSEH ST. ADRIAN MI 49221		501(c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRO FOR EDUCATION AND HUMAN	Person or ☐ Business ☒ 5,000.
TORONTO EAST GENERAL HOSP. FD 825 COXWELL AVENUE TORONTO, ON CA		NON-PROFI	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRO FOR EDUCATION AN HUMANI	Person or ☐ Business ☒ 5,000.
THE SALVATION ARMY 16130 NORTHLAND DRIVE SOUTHFIELD MI 48075		501(c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRO FOR EDUCATION AND HUMAN	Person or ☐ Business ☒ 10,000.
HABITAT FOR HUMANITY 1205 E. BEECHER ST ADRIAN MI 49221		501(c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRO FOR EDUCATION AND HUMAN	Person or ☐ Business ☒ 10,000.
LENAWEE COUNTY HUMANE SOCIETY 705 E. BEECHER STREET ADRIAN, MI 49221		501(c)	CONSERVATION OF NATURAL RESOURCES OF THE ENVIRO FOR EDUCATION AND HUMAN	Person or ☐ Business ☒ 5,000.
UNIVERSITY OF SASKATCHWAN 107 WIGGINS RD. SASKATOON, SK CA		NON-PROFI	CONSERVATION OF NATURAL RESOURCES OF TH FOR EDUCATION AND HUMAN	Person or ☐ Business ☒ 5,000.

Total

40,000.

Form 990-PF, Page 1, Part I, Line 16a

L-16a Stmt

Line 16a - Legal Fees:		Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Name of Provider	Type of Service Provided				
BRUGGEMAN LAW OFFICE	LEGAL	400.			

Total

400.

Form 990-PF, Page 1, Part I, Line 16b

L-16b Stmt

Line 16b - Accounting Fees:		Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Name of Provider	Type of Service Provided				
ROSENBAUM, ROLLINS &	990PF TAX RETURN	1,500.			

Form 990-PF, Page 1, Part I, Line 16b

Continued

L-16b Stmt

Line 16b - Accounting Fees:		Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Name of Provider	Type of Service Provided				

Total 1,500.

Form 990-PF, Page 1, Part I, Line 16c

L-16c Stmt

Line 16c - Other Professional Fees:		Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Name of Provider	Type of Service Provided				
MANAGEMENT INVESTMEN	LINSCO	7,384.			

Total 7,384.

Form 990-PF, Page 2, Part II, Line 10b

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
MORGAN STANLEY	1,006,230.	616,710.
Total	<u>1,006,230.</u>	<u>616,710.</u>

Form 990-PF, Page 2, Part II, Line 10c

L-10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
MORGAN STANLEY	215,098.	213,727.
Total	<u>215,098.</u>	<u>213,727.</u>

Form 990-PF, Page 2, Part II, Line 13

L-13 Stmt

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
MORGAN STANLEY - UNIT INVESTMENT TRUSTS	80,569.	43,056.
Total	<u>80,569.</u>	<u>43,056.</u>

Form 990-PF, Page 2, Part II, Line 15

Other Assets Stmt

Line 15 - Other Assets:	Beginning Year Book Value	End of Year	
		Book Value	Fair Market Value
ACCRUED INTEREST	944.	1,629.	1,629.
FEDERAL INCOME TAX RECEIVABLE	23,185.	5,513.	5,513.
Total	<u>24,129.</u>	<u>7,142.</u>	<u>7,142.</u>

Additional Information For Tax Return

THE GORDON J. HAMMERSLEY FOUNDATION

35-2218935

Form 990-PF, p4: Line 9 Tax Due

AMOUNT IS UNCHANGED FROM PREVIOUSLY FILED RETURN AND HAS ALREADY BEEN PAID.