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Form **990-EZ**

Short Form

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)

- Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning 01-01-2008, and ending 12-31-2008

- 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: FRAZIER & DEETER FOUNDATION INC. Address: 600 PEACHTREE STREET NE No 1900, ATLANTA, GA 30308

D Employer identification number: 58-2296315. E Telephone number: (404) 253-7500. F Group Exemption Number: []

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

G Accounting method: [] Cash [x] Accrual. Other (specify):

I Website: N/A

H Check [] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type: [x] 501(c)(3) (insert no) [] 4947(a)(1) or [] 527

K Check [] if the organization is not a section 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. Total: \$ 59,557

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

Table with 21 rows for Revenue, Expenses, and Net Assets. Revenue total: 59,557. Expenses total: 67,611. Net Assets total: 551,252.

Part II Balance Sheets—If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

Table with 7 rows for Balance Sheets. Total assets: 551,252. Total liabilities: 0. Net assets or fund balances: 551,252.

Part III Statement of Program Service Accomplishments (See the instructions for Part III)	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? THE PURPOSE OF THE FRAZIER & DEETER FOUNDATION, INC IS TO SOLICIT AND RECEIVE CONTRIBUTIONS AND MAKE SUCH OTHER GRANTS AND CONTRIBUTIONS AND OTHERWISE RENDER FINANCIAL ASSISTANCE AND SUPPORT FOR RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, OR EDUCATIONAL PURPOSE WITHIN THE MEANING OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE		
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28 THE CORPORATION MADE DISTRIBUTIONS TO ORGANIZATIONS THAT QUALIFY AS EXEMPT ORGANIZATIONS UNDER SECTION 501(C)(3) OF OF THE INTERNAL REVENUE CODE IN ORDER TO FOSTER CHARITABLE GIVING AND BENEVOLENCE TO VARIOUS CHARITABLE ORGANIZATIONS THROUGHOUT THE METROPOLITAN ATIANTA AREA (Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	28a	67,611
29 (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	29a	
30 (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	30a	
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	67,611

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)				
(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	(e) Expense account and other allowances
SHAWN FOWLER 600 PEACHTREE STREET NE SUITE 1900 ATLANTA, GA 30308	President 1 00	0	0	0
FRANK KIMLER 600 PEACHTREE STREET NE SUITE 1900 ATLANTA, GA 30308	Treasurer 1 00	0	0	0
erinn keserica 600 PEACHTREE STREET NE SUITE 1900 ATLANTA, GA 30308	VICE PRESIDENT 1 00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		No
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		No
35 <i>If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T</i>			
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		No
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? <i>If "Yes," complete applicable parts of Schedule N</i>	36		No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b Did the organization file Form 1120-POL for this year?	37b		
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39 <i>501(c)(7) organizations.</i> Enter			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities	39b		
40a <i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0			
b <i>Section 501(c)(3) and (4) organizations.</i> 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? <i>If "Yes," complete Schedule L, Part I.</i>	40b		No
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e <i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	40e		No
41 List the states with which a copy of this return is filed ▶ <u>GA</u>			
42a The books are in care of ▶ <u>ashley ahern</u> Telephone no ▶ <u>(404) 253-7500</u> 600 PEACHTREE STREET NE SUITE 1900 Located at ▶ <u>atlanta, GA</u> ZIP + 4 ▶ <u>30308</u>			
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)? 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.	42b	Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			
44 Did the organization maintain any donor advised funds? <i>If "Yes", Form 990 must be completed instead of Form 990-EZ.</i>	44		No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? <i>If "Yes", Form 990 must be completed instead of Form 990-EZ.</i>	45		No

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and

complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		No
49a Did the organization make any transfers to an exempt non-charitable related organization?		No
49b If "Yes," was the related organization(s) a section 527 organization?		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees, and key employees) who received more than \$100,000 of compensation from the organization. If there are none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there are none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

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: ***** Date: 2009-12-17

Type or print name and title: SHAWN FOWLER, PRESIDENT

Paid Preparer's Use Only

Preparer's signature: FRANK KIMLER Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: FRAZIER & DEETER LLC
600 PEACHTREE STREET SUITE 1900
ATLANTA, GA 30308

Preparer's PTIN (See Gen Inst X): _____ EIN: _____ Phone no: (404) 253-7500

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SCHEDULE A (Form 990 or 990EZ)

Public Charity Status and Public Support

2008

Open to Public Inspection

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization

FRAZIER & DEETER FOUNDATION INC

Employer identification number

58-2296315

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only one organization)

- 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). (Attach Schedule H)
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). (See instructions)
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?

- (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 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?

Table with 2 columns: Yes, No. Rows 11g(i), 11g(ii), 11g(iii)

h Provide the following information about the organizations the organization supports

Table with 7 columns: (i) Name of Supported Organization, (ii) EIN, (iii) Type of organization, (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? Includes sub-columns for Yes/No for (iv) and (v).

Part II Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% Facts and Circumstances Test - 2008. 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 stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% Facts and Circumstances Test - 2007. 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 stop here. 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 Private Foundation. If the organization did not check the 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 IRC 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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	38,694	24,034	24,471	45,885	48,867	181,951
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1-5	38,694	24,034	24,471	45,885	48,867	181,951
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						181,951

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	38,694	24,034	24,471	45,885	48,867	181,951
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	13,968	14,997	15,611	13,716	10,690	68,982
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b	13,968	14,997	15,611	13,716	10,690	68,982
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support (Add lines 9, 10c, 11 and 12)						250,933

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

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	72 510 %
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	67 840 %

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	27 490 %
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	32 160 %

19a 33 1/3% Tests - 2008. 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% Tests - 2007. 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 information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide any other additional information. (see instructions)

TY 2008 Other Changes in Net Assets Schedule

Name: FRAZIER & DEETER FOUNDATION INC

EIN: 58-2296315

Description	Amount
UNREALIZED GAIN ON SECURITIES	-7,660

TY 2008 Other Assets Schedule

Name: FRAZIER & DEETER FOUNDATION INC

EIN: 58-2296315

Description	Beginning of Year Amount	End of Year Amount
NOTE RECEIVABLE	50,000	50,000
ILUMEN STOCK	384,838	384,838
PLEDGES RECEIVABLE	161	16,429

TY 2008 Other Expenses Schedule

Name: FRAZIER & DEETER FOUNDATION INC

EIN: 58-2296315

Description	Amount
ACCOUNTING FEES	1,811
SUPPLIES	645

TY 2008 Other Revenues Schedule**Name:** FRAZIER & DEETER FOUNDATION INC**EIN:** 58-2296315

Description	Amount
INTEREST INCOME	9,593
DIVIDEND INCOME	1,097

**TY 2008 Transfers Personal Benefits
Contracts Declaration**

Name: FRAZIER & DEETER FOUNDATION INC

EIN: 58-2296315

Declaration: The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract. The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.