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Form **990-PF**

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

OMB No 1545-0052

2008Department of the Treasury
Internal Revenue Service

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

For calendar year 2008, or tax year beginning **4/01/08**, and ending **3/31/09**G Check all that apply ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name changeUse the IRS
label
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

LOUIS C. BLUMBERG FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)

121 W. LONG LAKE ROAD, 2ND FLOOR

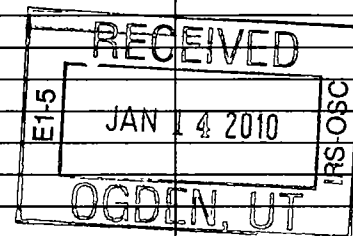
Room/suite

City or town, state, and ZIP code

BLOOMFIELD HILLS MI 48304-2719H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end
of year (from Part II, col (c),
line 16) **\$ 1,376,876** J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify)A Employer identification number
38-6089255B Telephone number (see page 10 of the instructions)
248-642-0500C If exemption application is pending, check here ☐D 1. Foreign organizations, check here ☐2. Foreign organizations meeting the
85% test, check here and attach computation ☐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 pg 11 of the instructions))

(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)			
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B			
3 Interest on savings and temporary cash investments	2,814	2,814	
4 Dividends and interest from securities	63,147	63,147	
5a Gross rents			
b Net rental income or (loss)			
6a Net gain or (loss) from sale of assets not on line 10	6,222		
b Gross sales price for all assets on line 6a 290,268			
7 Capital gain net income (from Part IV, line 2)		6,222	
8 Net short-term capital gain			0
9 Income modifications			
10a Gross sales less returns & allowances			
b Less Cost of goods sold			
c Gross profit or (loss) (attach schedule)			
11 Other income (attach schedule)			
12 Total Add lines 1 through 11	72,183	72,183	0
13 Compensation of officers, directors, trustees, etc			
14 Other employee salaries and wages			
15 Pension plans, employee benefits			
16a Legal fees (attach schedule) See Stmt 1	18,841	7,536	11,305
b Accounting fees (attach schedule) Stmt 2	5,560	2,224	3,336
c Other professional fees (attach schedule) Stmt 3	15,252	15,252	
17 Interest			
18 Taxes (attach schedule) (see page 14 of the instructions) Stmt 4	700		
19 Depreciation (attach schedule) and depletion			
20 Occupancy			
21 Travel, conferences, and meetings			
22 Printing and publications			
23 Other expenses (att sch) Stmt 5	4,220	1,700	2,520
24 Total operating and administrative expenses. Add lines 13 through 23	44,573	26,712	17,161
25 Contributions, gifts, grants paid	54,000		54,000
26 Total expenses and disbursements. Add lines 24 and 25	98,573	26,712	0
27 Subtract line 26 from line 12			
a Excess of revenue over expenses & disbursements	-26,390		
b Net investment income (if negative, enter -0-)		45,471	
c Adjusted net income (if negative, enter -0-)			0



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Operating and Administrative Expenses

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

DAA

Form 990-PF (2008)

G14 25

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	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	15,113	4,478	4,478
	2	Savings and temporary cash investments	152,752	279,483	279,483
	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 page 15 of the instructions)			
	7	Other notes and loans receivable (att schedule) ▶ 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) See Stmt 6	1,465,116	1,371,984	996,369
	c	Investments—corporate bonds (attach schedule) See Stmt 7	123,591	73,700	62,347
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶			
	15	Other assets (describe ▶ See Statement 8)	33,662	34,199	34,199
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,790,234	1,763,844	1,376,876
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and 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 ▶ <input type="checkbox"/> 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 ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,790,234	1,763,844	
	30	Total net assets or fund balances (see page 17 of the instructions)	1,790,234	1,763,844	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,790,234	1,763,844	

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	1,790,234
2	Enter amount from Part I, line 27a	2	-26,390
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,763,844
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,763,844

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 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a See Worksheet				
b				
c				
d				
e				
(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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		<div style="border: 1px solid black; padding: 2px;"> 2 </div>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)		<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8 </div>		<div style="border: 1px solid black; padding: 2px;"> 3 </div>

6,222**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.

(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 (col. (b) divided by col. (c))
2007	132,653	2,140,673	0.061968
2006	124,482	2,111,450	0.058956
2005	73,934	2,013,320	0.036722
2004	93,856	1,977,423	0.047464
2003	71,706	1,884,978	0.038041
2 Total of line 1, column (d)			2 0.243151
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 0.048630
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5			4 1,697,943
5 Multiply line 4 by line 3			5 82,571
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 455
7 Add lines 5 and 6			7 83,026
8 Enter qualifying distributions from Part XII, line 4			8 71,161

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 on page 18.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling letter, _____ (attach copy of ruling letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	909
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (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	909
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	909
6	Credits/Payments		
a	2008 estimated tax payments and 2007 overpayment credited to 2008	6a	711
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	1,000
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	1,711
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	802
11	Enter the amount of line 10 to be Credited to 2009 estimated tax 802 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a 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 page 19 of the instructions for definition)? 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		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? If "Yes," attach a detailed description of the activities		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? If "Yes," attach a conformed copy of the changes		X
4a 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? If "Yes," attach the statement required by General Instruction T		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? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) MI		
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? If "No," attach explanation	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 on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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)(13)? If "Yes," attach schedule (see page 20 of the 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? Website address ► N/A	13	X	
14	The books are in care of ► Lawrence S. Jackier 121 W. LONG LAKE ROAD, 2ND FLOOR Located at ► BLOOMFIELD HILLS, MI	Telephone no ► 248-642-0500 ZIP+4 ► 48304-2719		
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	► 15 <input type="checkbox"/>		

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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A ► <input type="checkbox"/>	
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?	N/A	
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 ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 page 20 of the instructions)	N/A	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)	N/A	
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

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

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?</p> <p>(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes?</p> <p>(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 page 22 of the instructions)</p> <p>(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?</p> <p>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 page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here</p> <p>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? If "Yes," attach the statement required by Regulations section 53.4945-5(d)</p> <p>6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p> <p>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</p> <p>7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N/A</p> <p>N/A <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N/A</p>	<p>5b</p> <p>6b</p> <p>7b</p>	<p>X</p>
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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 page 22 of 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 and deferred compensation	(e) Expense account, other allowances
GRAHAM LANDAU 6415 APPLE GROVE LANE BLOOMFIELD HILLS MI 48301	PRESIDENT/TR PT	0	0	0
LAWRENCE S. JACKIER 121 W LONG LAKE BLOOMFIELD HILLS MI 48304	SEC 'Y/TR PT	0	0	0
ALENE LANDAU 6415 APPLE GROVE LANE BLOOMFIELD HILLS MI 48301	VICE PRES/TR PT	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the 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				

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

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 page 23 of the 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 ▶**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	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 23 of the 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	
2	
All other program-related investments. See page 24 of the instructions 3	

Total. Add lines 1 through 3 ▶

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	1,412,095
b	Average of monthly cash balances	1b	277,901
c	Fair market value of all other assets (see page 24 of the instructions)	1c	33,804
d	Total (add lines 1a, b, and c)	1d	1,723,800
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	1,723,800
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	25,857
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,697,943
6	Minimum investment return. Enter 5% of line 5	6	84,897

Part XI Distributable Amount (see page 25 of the 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	84,897
2a	Tax on investment income for 2008 from Part VI, line 5	2a	909
b	Income tax for 2008 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	909
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	83,988
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	83,988
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	83,988

Part XII Qualifying Distributions (see page 25 of the 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	71,161
b	Program-related investments—total from Part IX-B	1b	
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	71,161
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 page 26 of the instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	71,161

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				83,988
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2008				
a From 2003				
b From 2004				
c From 2005				
d From 2006				
e From 2007	26,836			
f Total of lines 3a through e	26,836			
4 Qualifying distributions for 2008 from Part XII, line 4 ▶ \$ 71,161				
a Applied to 2007, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2008 distributable amount				71,161
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))	12,827			12,827
6 Enter the net total of each column as indicated below.				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	14,009			
b Prior years' undistributed income Subtract line 4b from line 2b				
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 page 27 of the instructions				
e Undistributed income for 2007 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2008 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2009				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2003 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	14,009			
10 Analysis of line 9				
a Excess from 2004				
b Excess from 2005				
c Excess from 2006				
d Excess from 2007	14,009			
e Excess from 2008				

4942(1)(5)

(4) Gross investment income

[illegible]

N/A

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

Recipient	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
Name and address (home or business)				
a Paid during the year SEE ATTACHED SCHEDULE			GENERAL CHARITABLE PURPOSES	54,000
Total			► 3a	54,000
b Approved for future payment N/A				
Total			► 3b	


Part XVII	Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations
------------------	--


1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
(1)	Cash	1a(1)		X
(2)	Other assets	1a(2)		X
b	Other transactions			
(1)	Sales of assets to a noncharitable exempt organization	1b(1)		X
(2)	Purchases of assets from a noncharitable exempt organization	1b(2)		X
(3)	Rental of facilities, equipment, or other assets	1b(3)		X
(4)	Reimbursement arrangements	1b(4)		X
(5)	Loans or loan guarantees	1b(5)		X
(6)	Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge.			
Signature of officer or trustee 		Date <u>1/16/10</u>	
		Title <u>Trustee</u>	

Paid Preparer's Use Only	Preparer's signature 		Date <u>1/04/10</u>	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (see Signature on page 30 of the instructions) P00158076
	Firm's name (or yours if self-employed), address, and ZIP code Jeffrey J. Weiss & Associates, PLC 33481 W. 14 Mile Rd, Ste 120 Farmington Hills, MI 48331-1578			EIN 38-3513697 Phone no 248-788-9600	

Federal Statements**Statement 1 - Form 990-PF, Part I, Line 16a - Legal Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
JACKIER, GOULD, BEAN, UPFAL	\$ 18,841	\$ 7,536	\$	\$ 11,305
Total	\$ 18,841	\$ 7,536	\$ 0	\$ 11,305

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
JEFFREY J. WEISS & ASSOCIATES, P	\$ 5,560	\$ 2,224	\$	\$ 3,336
Total	\$ 5,560	\$ 2,224	\$ 0	\$ 3,336

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
MERRILL LYNCH	\$ 15,252	\$ 15,252	\$	\$
Total	\$ 15,252	\$ 15,252	\$ 0	\$ 0

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Taxes-Form 990PF	\$ 700	\$	\$	\$
Total	\$ 700	\$ 0	\$ 0	\$ 0

28302 LOUIS C. BLUMBERG FOUNDATION

38-6089255

FYE: 3/31/2009

Federal Statements

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
BOOKKEEPING	4,200	1,680		2,520
OFFICE EXPENSES	20	20		
Total	<u>4,220</u>	<u>1,700</u>	<u>0</u>	<u>2,520</u>

Federal Statements

FYE: 3/31/2009

Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
SEE SCHEDULE ATTACHED	\$ 1,465,116	\$ 1,371,984	Market	\$ 996,369
Total	<u>\$ 1,465,116</u>	<u>\$ 1,371,984</u>		<u>\$ 996,369</u>

Statement 7 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
1000 TAUBMAN CENTERS 8%	\$ 25,650	\$ 25,650	Market	\$ 15,260
\$50M HOUSEHOLD FINANCE, 2009	48,050	48,050	Market	47,087
\$50M KENTUCKY HSG CORP 5.016%	49,891		Market	
Total	<u>\$ 123,591</u>	<u>\$ 73,700</u>		<u>\$ 62,347</u>

Statement 8 - Form 990-PF, Part II, Line 15 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
STATE OF ISRAEL BONDS	\$ 33,662	\$ 34,199	\$ 34,199
Total	<u>\$ 33,662</u>	<u>\$ 34,199</u>	<u>\$ 34,199</u>

Louis C. Blumberg Foundation
For the Year Ending March 31, 2009

#38-6089255

Part II Balance Sheet - Line 10b - Investments Corporate Stock

Description	3/31/2009 # of Shares	4/1/2008 Cost/Basis	3/31/2009 Cost/Basis	3/31/2009 Fair Market Value
Altria Group	350	3,431	3,431	5,607
American Cap Inc Blders	1,271	63,632	66,669	47,738
American Intl Group	100	7,309	7,309	100
Avon Products	800	26,128	26,128	15,384
BAC Capital Trust I	-	25,610	-	-
BAC Capital Trust II	-	25,420	-	-
BAC Capital Trust X!!	1,000	25,590	25,590	11,490
Bank America Corp	576	15,935	15,935	3,928
Bank of America Conv Pfd	50		52,050	21,225
Barclays PLC	-	19,508	-	-
BP PLC Spon ADR	375	19,327	19,327	15,038
Chevrontexaco Corp	450	19,735	19,735	30,258
Chubb Corp	650	21,575	21,575	27,508
Citigroup Inc	675	33,012	33,012	1,708
CSX Corp	1,300	32,169	32,169	33,605
Evergreen Asset	5,560	62,787	71,389	50,098
EV Worldwide	6,941	59,976	67,968	54,279
Fannie Mae	250	19,013	19,013	175
First Eagle	1,908	70,259	74,797	57,909
General Electric	1,350	42,857	42,857	13,649
HSBC Holdings	200	26,241	17,494	5,644
HSBC Holdings Rts	125	-	2,441	-
JP Morgan Chase	400	16,503	16,503	10,632
Kraft Foods, Inc.	242	3,521	3,521	5,394
Lloyds TSB Group	-	17,260	-	-
Loomis Sayles Invst Grade	2,615	-	25,698	25,265
Macquarie Gloval Infra	1,423	29,513	31,167	13,382
Markel Corp	100	32,575	32,575	28,388
ML&Co DJIA	5,000	45,850	45,850	44,150
ML&Co Mitts Nikkei 225	5,000	50,050	50,050	44,500
ML&Co SUMS S&P 500 Indx	7,500	176,500	61,658	79,500
Mer Lyn Pfd Cap Tr III	1,000	25,000	25,000	10,480
Mer Lyn Cap Trust V	2,300	58,464	58,464	22,770
Metlife Inc	350	9,107	9,107	7,970
Microsoft Corp	300	7,809	7,809	5,511
PNC Financial	16	12,653	12,653	469
National City Cap Tr II	1,000	25,280	25,280	13,950
Northeast Utilities	1,000	19,558	19,558	21,590
Conoco Philips	600	12,505	12,505	23,496
Philip Morris Intl Inc	350	7,818	7,818	12,453
PIMCO All Asset	5,692	58,639	61,915	51,403

**Louis C. Blumberg Foundation
For the Year Ending March 31, 2009**

#38-6089255

Part II Balance Sheet - Line 10b - Investments Corporate Stock

Description	3/31/2009 # of Shares	4/1/2008 Cost/Basis	3/31/2009 Cost/Basis	3/31/2009 Fair Market Value
Procter & Gamble	150	7,964	7,964	7,064
Thornburg Invst Income Blder	4,111	64,653	68,936	52,134
Thornburg Global Oppor	4,293	53,135	55,108	35,077
Thornburg Strategic	2,774	-	25,479	25,941
Time Warner	900	15,552	15,552	5,784
Time Warner Cable	75	-	-	1,860
USB Capital X	1,000	25,000	25,000	19,120
Wells Fargo Cap Tr	1,000	25,840	25,840	17,830
Wm Wrigley Jr Co	-	22,768	-	-
3M Company	300	22,086	22,086	14,916

Total - To Schedule Part II Line 10b	<u>1,465,116</u>	<u>1,371,984</u>	<u>996,369</u>
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Louis C. Blumberg Foundation
Charitable Contributions for April 1, 2008 - March 31, 2009

Aish Hatorah 26500 Northwestern Highway, Suite 280 Southfield, MI 48076	\$ 1,500
American Technion Society 32522 Northwestern Highway Farmington Hills, MI 48334-1666	\$ 15,000
The Friendship Circle 6892 W. Maple Rd. West Bloomfield, MI 48322	\$ 7,500
Heidelberg University 310 E. Market St Tiffin, OH 44883 (Scholarship contribution for Jentzen Mehl)	\$ 5,000
Jewish Association for Residential Care (\$2,500 and \$5,000) 28366 Franklin Rd. Southfield, MI 48034-5503	\$ 7,500
Jewish Historical Society 6600 W. Maple Rd. West Bloomfield, MI 48322-3003	\$ 2,500
United Jewish Foundation - Blumberg Fund for Youth Enrichment in Israel (Endowment Fund) 6735 Telegraph Rd. Bloomfield Hills, MI 48303	\$ 10,000
United Jewish Foundation - Design for Dignity 6735 Telegraph Rd. Bloomfield Hills, MI 48303	\$ 5,000
TOTAL CONTRIBUTIONS:	<u>\$ 54,000</u>

✓

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2008
For calendar year 2008, or tax year beginning 4/01/08 , and ending 3/31/09		

Name

Employer Identification Number

LOUIS C. BLUMBERG FOUNDATION**38-6089255**

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
(1) 1000 SH BAC CAPITAL TRUST I	P	3/03/06	4/24/08
(2) 1000 SH BAC CAPITAL TRUST II	P	3/03/06	4/24/08
(3) 500 SH WM WRIGLEY JR CO	P	9/25/06	4/28/08
(4) \$50M KENTUCKY HSG CORP	P	5/30/07	7/01/08
(5) 5000 SH ML&CO SUMS S&P 500	P	11/10/04	9/03/08
(6) 5000 SH ML&CO SUMS S&P500	P	12/02/04	9/03/08
(7) 500 SH BARCLAYS PLC ADR	P	6/15/05	3/27/09
(8) 100 SH HSBC HLDG PLC	P	5/25/06	3/27/09
(9) 500 SH LLOYDS BANKING GROUP PLC	P	6/15/05	3/27/09
(10) QWEST CLASS ACTION	P	Various	5/23/08
(11) SOLECTRON LITIGATION	P	Various	1/14/09
(12) GARDEN LANES-#38-1629359	P	Various	1/14/09
(13) PNC FINANCIAL-CASH IN LIEU	P	Various	1/02/09
(14) MERRILL LYNCH-CAP GAIN DISTRI			
(15)			

(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)
(1) 24,400		25,610	-1,210
(2) 24,608		25,420	-812
(3) 38,355		22,768	15,587
(4) 50,000		49,891	109
(5) 64,676		57,342	7,334
(6) 64,676		57,500	7,176
(7) 4,741		19,508	-14,767
(8) 2,889		8,747	-5,858
(9) 2,115		17,260	-15,145
(10) 23			23
(11) 12			12
(12) 174			174
(13) 21			21
(14) 13,578			13,578
(15)			

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

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(1)			-1,210
(2)			-812
(3)			15,587
(4)			109
(5)			7,334
(6)			7,176
(7)			-14,767
(8)			-5,858
(9)			-15,145
(10)			23
(11)			12
(12)			174
(13)			21
(14)			13,578
(15)			

Form **8868**

(Rev. April 2009)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete

Part I only ☐

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

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

Type or print	Name of Exempt Organization LOUIS C. BLUMBERG FOUNDATION	Employer identification number 38-6089255
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions 121 W. LONG LAKE ROAD, 2ND FLOOR	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions BLOOMFIELD HILLS MI 48304-2719	

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

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

- The books are in the care of ► **Lawrence S. Jackier**

Telephone No. ► **248-642-0500**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach

a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **11/15/09**, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ☐ calendar year or
► ☒ tax year beginning **4/01/08**, and ending **3/31/09**

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	1,767
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	767
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	1,000

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

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

Form **8868** (Rev. 4-2009)

• If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ☒

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	LOUIS C. BLUMBERG FOUNDATION	38-6089255
	Number, street, and room or suite no. If a P.O. box, see instructions	For IRS use only
	121 W. LONG LAKE ROAD, 2ND FLOOR	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	BLOOMFIELD HILLS MI 48304-2719	

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

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

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

• The books are in the care of **Lawrence S. Jackier**

Telephone No **248-642-0500**

FAX No

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)

for the whole group, check this box ☐

If it is for part of the group, check this box ☐

If this is

☐ and attach a

list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **2/15/10**

5 For calendar year , or other tax year beginning **4/01/08**, and ending **3/31/09**

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

7 State in detail why you need the extension

Additional time is requested to gather information to prepare a complete and accurate return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a	\$	1,767
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	1,767
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$	0

Signature and Verification

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

Signature **Jeffrey J. Stein**

Title **C.P.A.**

Date **11/13/09**

Form 8868 (Rev. 4-2009)