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

2008

Department 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 **NOV 1, 2008**, and ending **OCT 31, 2009**

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 FIFIELD MANORS Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 537 SOUTH COMMONWEALTH AVENUE B City or town, state, and ZIP code LOS ANGELES, CA 90020	A Employer identification number 95-1698857 B Telephone number 213-380-3551 C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
H Check type of organization	<input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)	J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ ▶ \$ 1,809,161. (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>		(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			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	79,629.	79,629.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	130,475.			
	b Gross sales price for all assets on line 6a	733,195.			
	7 Capital gain net income (from Part IV, line 2)		130,475.		
	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 or (loss)					
11 Other income	-122,793.	0.		STATEMENT 2	
12 Total. Add lines 1 through 11	87,311.	210,104.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	25,100.	12,550.		12,550.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	2,825.	1,412.		1,413.
	c Other professional fees				
	17 Interest				
	18 Taxes	2,023.	2,023.		0.
	19 Depreciation and depletion				
	20 Occupancy	9,000.	4,500.		4,500.
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	2,549.	1,275.		1,274.
	24 Total operating and administrative expenses Add lines 13 through 23	41,497.	21,760.		19,737.
	25 Contributions, gifts, grants paid	64,244.			64,244.
26 Total expenses and disbursements Add lines 24 and 25	105,741.	21,760.		83,981.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-18,430.				
b Net investment income (if negative, enter -0-)		188,344.			
c Adjusted net income (if negative, enter -0-)			N/A		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	95.	95.	95.
	2 Savings and temporary cash investments	87,855.	730,955.	730,955.
	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			
	7 Other notes and loans receivable ▶			
	Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	501.	523.	523.
	10a Investments - U S and state government obligations STMT 6	146,878.	102,176.	102,176.
	b Investments - corporate stock STMT 7	1,196,601.	625,299.	625,299.
	c Investments - corporate bonds STMT 8	395,676.	350,113.	350,113.
11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers)	1,827,606.	1,809,161.	1,809,161.	
Liabilities	17 Accounts payable and accrued expenses	306.	291.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	306.	291.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	1,827,300.	1,808,870.		
30 Total net assets or fund balances	1,827,300.	1,808,870.		
31 Total liabilities and net assets/fund balances	1,827,606.	1,809,161.		

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	1,827,300.
2 Enter amount from Part I, line 27a	2	-18,430.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,808,870.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,808,870.

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 STATEMENT 11				
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 733,195.		602,720.	130,475.	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a			130,475.	
b				
c				
d				
e				
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	130,475.
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) 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 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 (col (b) divided by col (c))
2007	139,434.	2,357,186.	.059153
2006	127,001.	2,459,200.	.051643
2005	101,980.	2,273,936.	.044847
2004	114,485.	2,200,917.	.052017
2003	123,907.	2,187,299.	.056648
2 Total of line 1, column (d)			2 .264308
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 .052862
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5			4 1,521,092.
5 Multiply line 4 by line 3			5 80,408.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,883.
7 Add lines 5 and 6			7 82,291.
8 Enter qualifying distributions from Part XII, line 4 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			8 83,981.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see 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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	1,883.
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	1,883.
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	1,883.
6	Credits/Payments		
a	2008 estimated tax payments and 2007 overpayment credited to 2008	6a	1,320.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d	7	1,320.
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	563.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2009 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
d		
e		
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

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 instructions)			X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	X		
14	The books are in care of ▶ <u>JANET GAUT</u> Telephone no ▶ <u>213-380-3551</u> Located at ▶ <u>537 SO COMMONWEALTH AVE., #B, LOS ANGELES, CA</u> ZIP+4 ▶ <u>90020</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		▶ 15	N/A

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 <input type="checkbox"/> N/A	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ _____		
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 instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ _____		
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) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4b	X

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))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(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)? Yes No

(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

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)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here N/A

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). N/A

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? Yes No
 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? Yes No

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.

(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
SEE STATEMENT 9		25,100.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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 ▶ 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. 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 ▶ 0

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

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	
3 All other program-related investments. See instructions	
Total. Add lines 1 through 3 ▶	0.

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	1,229,039.
b	Average of monthly cash balances	1b	314,694.
c	Fair market value of all other assets	1c	523.
d	Total (add lines 1a, b, and c)	1d	1,544,256.
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	1,544,256.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	23,164.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,521,092.
6	Minimum investment return. Enter 5% of line 5	6	76,055.

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	76,055.
2a	Tax on investment income for 2008 from Part VI, line 5	2a	1,883.
b	Income tax for 2008 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,883.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	74,172.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	74,172.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	74,172.

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	83,981.
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	83,981.
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	5	1,883.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	82,098.

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				74,172.
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2008				
a From 2003				
b From 2004				
c From 2005				
d From 2006	5,651.			
e From 2007	24,215.			
f Total of lines 3a through e	29,866.			
4 Qualifying distributions for 2008 from Part XII, line 4 ▶ \$ 83,981.				
a Applied to 2007, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2008 distributable amount				74,172.
e Remaining amount distributed out of corpus	9,809.			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	39,675.			
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		0.		
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 instr			0.	
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)	0.			
8 Excess distributions carryover from 2003 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	39,675.			
10 Analysis of line 9				
a Excess from 2004				
b Excess from 2005				
c Excess from 2006	5,651.			
d Excess from 2007	24,215.			
e Excess from 2008	9,809.			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

- 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2008, enter the date of the ruling ▶
- b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

	Tax year		Prior 3 years		(e) Total
	(a) 2008	(b) 2007	(c) 2006	(d) 2005	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities					
3 Subtract line 2d from line 2c					
Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.)

1 Information Regarding Foundation Managers:

- a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

NONE

- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

- a The name, address, and telephone number of the person to whom applications should be addressed

N/A

- b The form in which applications should be submitted and information and materials they should include

N/A

- c Any submission deadlines

N/A

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

N/A

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
<i>a Paid during the year</i>				
FIRST CONGREGATIONAL CHURCH, 540 SO COMMONWEALTH AVE, LOS ANGELES, CA 90020		CHURCH 501 (C) (3)	IMPROVEMENTS TO CHURCH	33,500.
PILGRIM SCHOOL, 540 SO COMMONWEALTH AVE, LOS ANGELES, CA 90020		SCHOOL 501 (C) (3)	SCHOLARSHIPS TO FURTHER HIGHER EDUCATION	30,744.
Total				▶ 3a 64,244.
<i>b Approved for future payment</i>				
NONE				
Total				▶ 3b 0.

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... a Transfers from the reporting foundation to a noncharitable exempt organization of (1) Cash (2) Other assets b Other transactions (1) Sales of assets to a noncharitable exempt organization (2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets (4) Reimbursement arrangements (5) Loans or loan guarantees (6) Performance of services or membership or fundraising solicitations c Sharing of facilities, equipment, mailing lists, other assets, or paid employees d If the answer to any of the above is "Yes," complete the following schedule...

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

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 [X] No

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains '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 section containing: Signature of officer or trustee, Date (11 FEB, 2010), Title (PRESIDENT), Preparer's signature (Diann Reilly), Date (2-3-10), Check if self-employed, Preparer's identifying number, Firm's name (THEODORE T FLESC AN ACCOUNTANCY CORP), address (8665 WILSHIRE BOULEVARD, SUITE 405 BEVERLY HILLS, CALIFORNIA 90211), and Phone no (310-652-6788).

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CROWELL WEEDON	79,629.	0.	79,629.
TOTAL TO FM 990-PF, PART I, LN 4	79,629.	0.	79,629.

FORM 990-PF	OTHER INCOME	STATEMENT	2
DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
UNREALIZED LOSS ON INV	-122,793.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	-122,793.	0.	

FORM 990-PF	ACCOUNTING FEES	STATEMENT	3	
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREPARATION FEES	2,825.	1,412.		1,413.
TO FORM 990-PF, PG 1, LN 16B	2,825.	1,412.		1,413.

FORM 990-PF	TAXES	STATEMENT	4	
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STATE FORM 199	10.	10.		0.
EMPLOYER PAYROLL TAXES	1,193.	1,193.		0.
FEDERAL EXCISE TAX	820.	820.		0.
TO FORM 990-PF, PG 1, LN 18	2,023.	2,023.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OFFICE	312.	156.		156.
INSURANCE - GENERAL	809.	405.		404.
TELEPHONE & UTILITIES	661.	331.		330.
BROKERS FEES	767.	383.		384.
TO FORM 990-PF, PG 1, LN 23	2,549.	1,275.		1,274.

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS			STATEMENT 6
DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
STMT 13 - US GOV'T	X		51,176.	51,176.
STATEMENT 13-STATE OBLIGATIONS		X	51,000.	51,000.
TOTAL U.S. GOVERNMENT OBLIGATIONS			51,176.	51,176.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS			51,000.	51,000.
TOTAL TO FORM 990-PF, PART II, LINE 10A			102,176.	102,176.

FORM 990-PF	CORPORATE STOCK		STATEMENT 7	
DESCRIPTION			BOOK VALUE	FAIR MARKET VALUE
STMT 14 - CORPORATE STOCK			625,299.	625,299.
TOTAL TO FORM 990-PF, PART II, LINE 10B			625,299.	625,299.

FORM 990-PF	CORPORATE BONDS	STATEMENT	8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
STMT 15 - CORPORATE BONDS	350,113.	350,113.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	350,113.	350,113.	

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
THOMAS RUSSELL 2421 GLENDOWER AVENUE HOLLYWOOD, CA 90027	PRESIDENT 2.00	2,000.	0.	0.
EDMOND R DAVIS 2070 LA CALA PLACE SAN MARINO, CA 91108	SECRETARY 2.00	1,500.	0.	0.
DAVID E LISTER 7627 LE BERTHON STREET TUJUNGA, CA 91042	VICE - PRESIDENT 2.00	2,000.	0.	0.
JANET GAUT 10547 CAMINITO WESTCHESTER SAN DIEGO, CA 92126	ASSISTANT SECRETARY 8.00	15,600.	0.	0.
FRANCESCA MORRIS 4986 PALO DRIVE TARZANA, CA 91356	TREASURER/VICE-PRES 2.00	2,000.	0.	0.
MALCOLM BOSMA 1131 PAGODA PLACE LOS ANGELES, CA 90031	VICE-PRES/ASST TREASURER 2.00	2,000.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		25,100.	0.	0.

FIFIELD MANORS
#95-1698857
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STATEMENT 11 - CAPITAL GAINS AND LOSSES
(Form 990-PF, Page 3, Line 2)

<u>Description</u>	<u>Date Acqd</u>	<u>Date Sold</u>	<u>Gross Sales</u>	<u>Cost Basis</u>	<u>Gain(Loss)</u>
Aegon NV	12/04/96	01/21/09	\$1,300.94	\$3,366.85	-\$2,065.91
Allstate Corp	10/03/96	01/29/09	\$18,695.77	\$20,111.23	-\$1,415.46
American Electric Power	07/22/86	03/03/09	\$15,621.01	\$17,604.39	-\$1,983.38
Bank of America	11/02/05	01/16/09	\$6,833.02	\$44,451.08	-\$37,618.06
Bank One Corp 9.875	10/03/96	03/01/09	\$41,000.00	\$50,618.08	-\$9,618.08
BP PLC ADR	12/04/96	03/02/09	\$18,704.30	\$15,741.35	\$2,962.95
Caterpillar Inc.	05/11/98	01/26/09	\$29,505.62	\$25,622.83	\$3,882.79
Chevron Texaco	10/03/96	03/02/09	\$35,162.63	\$19,485.85	\$15,676.78
DTE Energy	07/19/93	02/20/09	\$14,268.38	\$18,093.08	-\$3,824.70
Eli Lilly	05/11/98	02/26/09	\$12,318.44	\$27,405.35	-\$15,086.91
Excelon Corp	11/15/91	03/05/09	\$43,878.12	\$11,944.27	\$31,933.85
Exxon Mobile Corp	03/01/83	03/03/09	\$205,597.83	\$11,950.00	\$193,647.83
General Electric	05/03/96	02/02/09	\$20,581.50	\$23,423.35	-\$2,841.85
FNMA	08/10/05	04/06/09	\$100,000.00	\$100,000.00	\$0.00
Imperial Bank	06/15/99	04/01/09	\$25,000.00	\$25,408.60	-\$408.60
JP Morgan Chase	10/12/93	01/06/09	\$12,110.90	\$9,314.31	\$2,796.59
Lockheed Martin	08/10/05	02/27/09	\$19,780.30	\$19,093.58	\$686.72
Munder Small Corp	10/18/06	01/16/09	\$3,884.68	\$10,100.00	-\$6,215.32
Nordstrom 5 625	10/31/01	01/15/09	\$40,000.00	\$36,852.35	\$3,147.65
Northeast Utility	02/10/94	03/05/09	\$11,475.33	\$14,781.77	-\$3,306.44
Olin Corp	05/09/02	01/27/09	\$8,358.66	\$11,270.10	-\$2,911.44
Polaris Global	10/18/06	01/16/09	\$7,449.58	\$18,100.00	-\$10,650.42
Seaspoon Corp		04/28/09	\$6,975.86	\$20,011.55	-\$13,035.69
Unilever PLC	05/11/98	02/17/09	\$18,520.06	\$26,846.32	-\$8,326.26
Wester Energy	02/15/06	02/24/09	\$16,172.21	\$21,123.82	-\$4,951.61
Total			\$733,195.14	\$602,720.11	\$130,475.03

NET GAIN

\$130,475.03

FIFIELD MANORS
#95-1698857
FYE 10/31/09

STATEMENT 12 - PREPAID EXPENSES & DEFERRED CHARGES
(FORM 990-PF, Page 2, Line 9)

	<u>10/31/08</u>	<u>10/31/09</u>
Workers Compensation Insurance	\$200	\$200
Prepaid Insurance	\$301	\$323
Total, Part II, Page 2, Line 9	<u><u>\$501</u></u>	<u><u>\$523</u></u>

FIFIELD MANORS
#95-1698857
STATEMENT 13 - MARKETABLE SECURITIES
FYE 10/31/2009

<u>INVESTMENTS - U.S. OBLIGATIONS</u> Form 990-PF, Page 2, Line 10a	<u>Ending Cost</u>	<u>FMV</u>
FNMA 5.625%	\$50,005	\$50,044
GNMA 0058983	\$47	\$50
GNMA 0176788	\$180	\$191
GNMA 0191202	\$370	\$402
GNMA 0219736	\$441	\$489
TOTAL	<u>\$51,043</u>	<u>\$51,176</u>

INVESTMENTS - STATE OF CALIFORNIA OBLIGATIONS

	<u>Ending Cost</u>	<u>FMV</u>
CA ST VAR Purpose 7.5	<u>\$52,554</u>	<u>\$51,000</u>
TOTAL U.S. AND STATE GOVERNMENT OBLIGATIONS	<u>\$103,597</u>	<u>\$102,176</u>

FIFIELD MANORS

#95-1698857

STATEMENT 14 - MARKETABLE SECURITIES - PAGE 1 OF 2

FYE 10/31/2009

INVESTMENTS - CORPORATE STOCK
Form 990-PF, Page 2, Line 10b

Ending Cost

FMV

Common Stock:

Alpine Global Premier Fund	\$50,000	\$14,475
AT&T (FKA Bellsouth Corp)	\$7,331	\$44,897
AT&T (FKA SBC Communications)	\$11,841	\$13,502
Citigroup	\$12,612	\$1,227
Colgate Palmolive Co.	\$27,023	\$47,178
DPL, Inc.	\$10,514	\$34,209
Fairpoint Communications	\$297	\$3
Ford Motor Co.	\$6,300	\$2,051
Intel Corp	\$24,998	\$22,932
International Business Machines Corp	\$37,207	\$120,610
Pepsico	\$46,492	\$60,550
Schlumberger Ltd	\$12,915	\$24,880
Verizon Communications	\$15,840	\$41,840
TOTAL COMMON STOCK	\$263,370	\$428,354

FIFIELD MANORS

#95-1698857

STATEMENT 14 - MARKETABLE SECURITIES - PAGE 2 OF 2

FYE 10/31/2009

INVESTMENTS - CORPORATE STOCK

(Form 990-PF, Page 2, Line 10b)

<u>Preferred Stock:</u>	<u>Ending Cost</u>	<u>FMV</u>
Develop Div Realty 8 0 Cum	\$26,729	\$17,890
Glacier Water Services 9.0625	\$24,484	\$20,500
HCP Inc. New 7.10	\$25,500	\$21,200
Ing Group NV 7 2 Ser	\$26,062	\$17,750
PS Business Park 7.0	\$23,659	\$21,150
Public Storage 7.125	\$24,661	\$23,770
TOTAL PREFERRED STOCK	\$151,095	\$122,260
 <u>Mutual Funds:</u>		
American Century Quantitative	\$3,500	\$3,170
American Century Equity Income	\$18,400	\$13,088
Blackrock Global Allocation	\$7,500	\$9,025
Chase Growth Fund Advisors Svc	\$18,300	\$13,382
Dodge & Cox International Stock Fund	\$10,800	\$7,687
JP Morgan Mid Cap Value Fund A (Flemin	\$10,100	\$6,623
Munder Mid-Cap Core Growth A	\$9,900	\$8,042
Pacific Advisor Small Caps	\$4,000	\$5,105
Virtus Opportunities	\$10,900	\$8,563
TOTAL MUTUAL FUNDS	\$93,400	\$74,685
 TOTAL CORPORATE STOCK	\$507,865	\$625,299

FIFIELD MANORS
#95-1698857
STATEMENT 15 - MARKETABLE SECURITIES
FYE 10/31/2009

INVESTMENTS - CORPORATE BONDS
Form 990-PF, Page 2, Line 10c

	<u>Ending Cost</u>	<u>FMV</u>
Aetna	\$17,321	\$18,206
Citigroup Capital IX Trust	\$38,475	\$25,215
Countrywide Capital IV	\$26,587	\$19,770
Cox Communications	\$49,222	\$56,121
Delphi Finl	\$26,616	\$23,035
Entergy Miss Inc	\$20,301	\$19,880
Ford Motor Co. Credit Corp 7.375	\$26,549	\$18,010
General Motors	\$50,718	\$5,900
GMAC	\$45,315	\$47,375
IBM Corp	\$105,224	\$116,221
Lehman Corp III K	\$26,224	\$380
TOTAL	<u>\$432,552</u>	<u>\$350,113</u>