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

2008

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 DEC 1, 2008, and ending NOV 30, 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 HALEY SPERLING MEMORIAL FOUNDATION		A Employer identification number 36-4132569
	C/O HARVEY J. BARNETT		B Telephone number (312) 641-3200
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	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"/>
	55 WEST MONROE STREET	3200	
City or town, state, and ZIP code CHICAGO, IL 60603			
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) \$ 1,173,228.		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	

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).)		(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	110.		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.	4.		STATEMENT 2
	4 Dividends and interest from securities	38,184.	38,184.		STATEMENT 3
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-52,119.			STATEMENT 1
	b Gross sales price for all assets on line 6a	145,052.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11	-13,821.	38,188.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees	STMT 4	3,712.	3,712.	0.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	STMT 5	100.	0.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23		3,812.	3,712.	0.
25 Contributions, gifts, grants paid		61,212.		61,212.	
26 Total expenses and disbursements. Add lines 24 and 25		65,024.	3,712.	61,212.	
27 Subtract line 26 from line 12		-78,845.			
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)		34,476.			
c Adjusted net income (if negative, enter -0-)			N/A		

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

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Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end of year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	322,898.	120,358.	120,358.
	2 Savings and temporary cash investments			
	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			
	10a Investments - U S and state government obligations			
	b Investments - corporate stock STMT 6	1,045,725.	1,109,810.	1,052,870.
	c Investments - corporate bonds			
Liabilities	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)	1,368,623.	1,230,168.	1,173,228.
	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				
22 Other liabilities (describe ▶ STATEMENT 7)	74,610.	15,000.		
23 Total liabilities (add lines 17 through 22)	74,610.	15,000.		
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	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	1,294,013.	1,215,168.	
30 Total net assets or fund balances	1,294,013.	1,215,168.		
31 Total liabilities and net assets/fund balances	1,368,623.	1,230,168.		

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)	1,294,013.
2 Enter amount from Part I, line 27a	-78,845.
3 Other increases not included in line 2 (itemize) ▶	0.
4 Add lines 1, 2, and 3	1,215,168.
5 Decreases not included in line 2 (itemize) ▶	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	1,215,168.

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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				
b SEE ATTACHED STATEMENT				
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 145,052.		197,171.	-52,119.

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) 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	
a			
b			
c			
d			
e			-52,119.

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	-52,119.
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	N/A

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	122,962.	1,401,719.	.087722
2006	242,855.	1,623,332.	.149603
2005	86,724.	1,647,092.	.052653
2004	70,198.	1,511,019.	.046457
2003	92,132.	1,375,189.	.066996

2 Total of line 1, column (d)	2	.403431
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	.080686
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5	4	1,255,407.
5 Multiply line 4 by line 3	5	101,294.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	345.
7 Add lines 5 and 6	7	101,639.
8 Enter qualifying distributions from Part XII, line 4	8	61,212.

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

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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 ☐ 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 ☐ and enter 1% of Part I, line 27b

c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)

2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments:

a 2008 estimated tax payments and 2007 overpayment credited to 2008

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be: Credited to 2009 estimated tax

891. | Refunded

Part VII-A Statements Regarding Activities

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?

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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.

c Did the foundation file Form 1120-POL for this year?

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:

(1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.

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

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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

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

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?

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

8a Enter the states to which the foundation reports or with which it is registered (see instructions)

IL

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

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)? If "Yes," complete Part XIV

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

Yes No

1a X

1b X

1c X

2 X

3 X

4a X

4b

5 X

6 X

7 X

8b X

9 X

10 X

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13		X

Website address **N/A**

The books are in care of **HARVEY J. BARNETT** Telephone no. **312-641-3200**
 Located at **55 WEST MONROE STREET, CHICAGO, IL** ZIP+4 **60603**

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	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?		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.)	N/A	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.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008?		4b X

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ 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)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

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

6b

X

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?

N/A

7b

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
ELIZABETH SPERLING 245 MORaine ROAD HIGHLAND PARK, IL 60035	PRESIDENT 2.00	0.	0.	0.
BRUCE SPERLING 245 MORaine ROAD HIGHLAND PARK, IL 60035	VICE PRESIDENT 2.00	0.	0.	0.
HARVEY BARNETT 1511 SHERIDAN HIGHLAND PARK, IL 60035	SECRETARY 1.00	0.	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

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Part VIII**Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3** Five highest-paid independent contractors for professional services. 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	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,052,896.
b	Average of monthly cash balances	1b	221,629.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,274,525.
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	1,274,525.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	19,118.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,255,407.
6	Minimum investment return. Enter 5% of line 5	6	62,770.

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	62,770.
2a	Tax on investment income for 2008 from Part VI, line 5	2a	690.
b	Income tax for 2008. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	690.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	62,080.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	62,080.
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	62,080.

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	61,212.
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	61,212.
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	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	61,212.

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.

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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				62,080.
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				6,888.
d From 2006				163,231.
e From 2007				54,234.
f Total of lines 3a through e	224,353.			
4 Qualifying distributions for 2008 from Part XII, line 4: ► \$ 61,212.				
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				61,212.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))	868.			868.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	223,485.			
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	223,485.			
10 Analysis of line 9:				
a Excess from 2004				
b Excess from 2005				6,020.
c Excess from 2006				163,231.
d Excess from 2007				54,234.
e Excess from 2008				

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)

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.
Subtract line 2d from line 2c

3 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

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

c Any submission deadlines:

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

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
<p><i>a Paid during the year</i></p> <p>SEE ATTACHED SCHEDULE</p>				61,212.
Total				▶ 3a 61,212.
<p><i>b Approved for future payment</i></p> <p>NONE</p>				
Total				▶ 3b 0.

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

<p>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?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p>b Other transactions.</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>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 foundation. 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.</p>	Yes	No
	1a(1)	X
	1a(2)	X
	1b(1)	X
	1b(2)	X
	1b(3)	X
	1b(4)	X
	1b(5)	X
	1b(6)	X
	1c	X

[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.

Sign Here

Signature of officer or trustee

Date _____

Title

Preparer's
signature

Date

☐ Check if self-employed

Preparer's identifying number

Firm's name (or yours if self-employed),
address, and ZIP code

RSM MCGLADREY INC
ONE SOUTH WACKER DRIVE, SUITE 800
CHICAGO, IL 60606-3392

EIN ▶
Phone no

1- 1944416

312-634-3400

Form **990-PF** (2008)

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	VARIOUS S-T TRANSACTIONS - FELDMAN, INGARDONA & C	P	VARIOUS	VARIOUS
b	VARIOUS L-T TRANSACTIONS - FELDMAN, INGARDONA & C	P	VARIOUS	VARIOUS
c	NYAG SETTLEMENT PROCEEDS	P	VARIOUS	09/01/09
d	CAPITAL GAINS DIVIDENDS			
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

(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 39,376.		37,846.	1,530.
b 95,133.		159,325.	-64,192.
c 203.			203.
d 10,340.			10,340.
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			1,530.
b			-64,192.
c			203.
d			10,340.
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

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	-52,119.
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	N/A

FORM 990-PF GAIN OR (LOSS) FROM SALE OF ASSETS STATEMENT 1

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
VARIOUS S-T TRANSACTIONS - FELDMAN, INGARDONA & CO - SEE ATTACHED					
	39,376.	37,846.	0.	0.	1,530.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
VARIOUS L-T TRANSACTIONS - FELDMAN, INGARDONA & CO - SEE ATTACHED					
	95,133.	159,325.	0.	0.	-64,192.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
NYAG SETTLEMENT PROCEEDS					
	203.	0.	0.	0.	203.

CAPITAL GAINS DIVIDENDS FROM PART IV	10,340.
TOTAL TO FORM 990-PF, PART I, LINE 6A	-52,119.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	AMOUNT
HARRIS BANK	4.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	4.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 3

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
FELDMAN, INGARDONA & CO	48,524.	10,340.	38,184.
TOTAL TO FM 990-PF, PART I, LN 4	48,524.	10,340.	38,184.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FELDMAN, INGARDONA - PORTFOLIO	3,712.	3,712.		0.
TO FORM 990-PF, PG 1, LN 16C	3,712.	3,712.		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
MISCELLANEOUS FEES	25.	0.		0.
WIRE FEES	75.	0.		0.
TO FORM 990-PF, PG 1, LN 23	100.	0.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
MUTUAL FUNDS	1,109,810.	1,052,870.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,109,810.	1,052,870.

FORM 990-PF	OTHER LIABILITIES	STATEMENT	7
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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DEPOSITS IN TRANSIT	74,610.	15,000.
TOTAL TO FORM 990-PF, PART II, LINE 22	74,610.	15,000.

HALEY SPERLING MEMORIAL FUND
LIST OF DISTRIBUTIONS FOR SCHOLARSHIPS AND CHARITIES
December 1, 2008 through November 30, 2009

SCHOLARSHIPS

12/30/08	Ohio State University Fees and Deposits Department 0997 Columbus, Ohio 43271-0997 (for Philip Barnett - Winter 2009)	\$7,356.00
03/18/09	Ohio State University Fees and Deposits Department 0997 Columbus, Ohio 43271-0997 (for Philip Barnett - Spring 2009)	\$7,356.00
05/15/09	Northeastern Illinois University 5500 North St. Louis Avenue Chicago, Illinois 60625 (for Maria Rodriguez)	\$1,500.00
08/11/09	University of Illinois at Urbana-Champaign Office of Student Financial Aid 620 East John Street, MC-303 Champaign, Illinois 61820-5712 (for Taylor Lemick)	\$2,000.00
08/31/09	University of Illinois at Urbana-Champaign Office of Student Financial Aid 620 East John Street MC-303 Champaign, Illinois 61820-5712 (for Diana Gomez)	\$2,000.00
08/31/09	Northern Illinois University Student Financial Aid Office 245 Swen Parson Hall DeKalb, Illinois 60115 (for Annie Chen)	\$2,000.00

SCHOLARSHIPS

08/31/09

Harper College
Office of Scholarships and
Financial Assistance
1200 West Algonquin Road
Palatine, Illinois 60067
(for Cindy Santaolaya)

\$1,500.00

CHARITIES

01/08/09	University of Michigan	\$20,000.00
02/17/09	The Hyde Park Day School 1375 East 60 th Street Chicago, Illinois 60637	\$ 2,500.00
11/30/09	The Hyde Park Day School 1375 East 60 th Street Chicago, Illinois 60637	\$ 2,500.00
11/30/09	Jewish United Fund 30 South Wells Street Chicago, Illinois 60606 Re: New Headquarter's Fund	\$10,000.00
11/30/09	United Way of Highland Park Highwood c/o United Way of the North Shore 400 East Illinois Road Highland Park, Illinois 60035	\$ 2,500.00

Haley Sperling Memorial Foundation

Capital Gain/Loss Report

For the Period 12/01/2008 to 11/30/2009

	Units	Date Acquired	Date Disposed	Disposed Amount	Basis	Gain/Loss	Holding Period
Haley Sperling Memorial Foundation Owncat FND							
Artisan International Small Ca (Avg Cost Method)							
DKB-007714 ARTJX							
	664.59	05/06/2004	02/04/2009	6,547.33	11,828.71	-5,281.38	Long
	150.55	11/18/2004	02/04/2009	1,483.24	2,679.69	-1,196.45	Long
	15.72	11/18/2004	02/04/2009	154.90	279.85	-124.95	Long
	86.23	11/18/2004	02/04/2009	849.56	1,534.85	-685.29	Long
	62.13	11/22/2005	02/04/2009	612.12	1,105.89	-493.77	Long
	107.91	11/22/2005	02/04/2009	1,063.12	1,920.69	-857.57	Long
	17.98	11/22/2005	02/04/2009	177.15	320.05	-142.90	Long
	59.99	12/20/2006	02/04/2009	591.04	1,067.80	-476.76	Long
	44.24	12/20/2006	02/04/2009	435.91	787.53	-351.62	Long
	278.13	12/20/2006	02/04/2009	2,740.10	4,950.40	-2,210.30	Long
	288.87	12/19/2007	02/04/2009	2,845.87	5,141.48	-2,295.61	Long
	20.21	12/19/2007	02/04/2009	199.11	359.73	-160.62	Long
	50.46	12/19/2007	02/04/2009	497.14	898.16	-401.02	Long
Long Total	<u>1,847.05</u>	05/06/2004	02/04/2009	<u>\$ 18,196.59</u>	<u>\$ 32,874.83</u>	<u>\$ -14,678.24</u>	Long
	27.68	12/17/2008	02/04/2009	272.70	492.68	-219.98	Short
	28.03	12/17/2008	02/04/2009	276.20	499.00	-222.80	Short
	6.32	12/17/2008	02/04/2009	62.28	112.49	-50.21	Short
Short Total	<u>62.03</u>	12/17/2008	02/04/2009	<u>\$ 611.18</u>	<u>\$ 1,104.17</u>	<u>\$ -492.99</u>	Short
Asset Total	1,909.09	05/06/2004	02/04/2009	\$ 18,807.77	\$ 33,979.00		
						Short Term Gain/Loss	\$ -492.99
						Long Term Gain/Loss	\$ -14,678.24

Dimensional International Valu (Avg Cost Method)
DKB-007714 DFIVX

1,899.53	01/24/2007	04/14/2009	22,588.81	45,308.71	-22,719.90	Long
1.13	03/08/2007	04/14/2009	13.50	27.07	-13.57	Long
30.05	06/08/2007	04/14/2009	357.35	716.77	-359.42	Long
10.33	09/10/2007	04/14/2009	122.84	246.40	-123.56	Long
1,152.51	10/23/2007	04/14/2009	13,705.43	27,490.40	-13,784.97	Long

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Haley Sperling Memorial Foundation Capital Gain/Loss Report

For the Period 12/01/2008 to 11/30/2009

(Continued)

	Units	Date Acquired	Date Disposed	Disposed Amount	Basis	Gain/Loss	Holding Period
	23.99	12/19/2007	04/14/2009	285.38	572.41	-287.03	Long
	56.52	12/19/2007	04/14/2009	672.13	1,348.17	-676.04	Long
	0.13	12/19/2007	04/14/2009	1.56	3.12	-1.56	Long
	899.68	01/30/2008	04/14/2009	10,698.83	21,459.75	-10,760.92	Long
	4.62	03/10/2008	04/14/2009	54.98	110.27	-55.29	Long
Long Total	<u>4,078.52</u>	01/24/2007	04/14/2009	<u>\$ 48,500.81</u>	<u>\$ 97,283.07</u>	<u>\$ -48,782.26</u>	Long
	98.89	06/10/2008	04/14/2009	1,176.05	2,358.92	-1,182.87	Short
	26.02	09/09/2008	04/14/2009	309.44	620.67	-311.23	Short
	30.07	12/10/2008	04/14/2009	357.64	717.36	-359.72	Short
	8.79	03/10/2009	04/14/2009	104.53	209.69	-105.16	Short
Short Total	<u>163.78</u>	06/10/2008	04/14/2009	<u>\$ 1,947.66</u>	<u>\$ 3,906.64</u>	<u>\$ -1,958.98</u>	Short
Asset Total	<u>4,242.30</u>	01/24/2007	04/14/2009	<u>\$ 50,448.47</u>	<u>\$ 101,189.71</u>		
					Short Term Gain/Loss	\$ -1,958.98	
					Long Term Gain/Loss	\$ -48,782.26	

Pimco Inv Grade Corp Bond Inst (Avg Cost Method)

DKB-007714 PIGIX

	3,030.30	01/22/2009	10/02/2009	33,875.49	30,053.13	3,822.36	Short
	4.47	01/30/2009	10/02/2009	49.97	44.33	5.64	Short
	14.21	02/27/2009	10/02/2009	158.91	140.98	17.93	Short
	14.76	03/31/2009	10/02/2009	165.03	146.41	18.62	Short
	15.16	04/30/2009	10/02/2009	169.51	150.38	19.13	Short
	15.82	05/29/2009	10/02/2009	176.85	156.90	19.95	Short
	15.34	06/30/2009	10/02/2009	171.56	152.20	19.36	Short
	16.06	07/31/2009	10/02/2009	179.60	159.34	20.26	Short
	14.55	08/31/2009	10/02/2009	162.71	144.35	18.36	Short
	15.89	09/30/2009	10/02/2009	177.67	157.62	20.05	Short
Short Total	<u>3,156.59</u>	01/22/2009	10/02/2009	<u>\$ 35,287.30</u>	<u>\$ 31,305.64</u>	<u>\$ 3,981.66</u>	Short
Asset Total	<u>3,156.59</u>	01/22/2009	10/02/2009	<u>\$ 35,287.30</u>	<u>\$ 31,305.64</u>		
					Short Term Gain/Loss	\$ 3,981.66	

Pimco Total Return - Instituti (Avg Cost Method)

DKB-007714 PTTRX

	13.49	10/31/2002	01/22/2009	137.49	140.84	-3.35	Long
	48.42	11/29/2002	01/22/2009	493.33	505.37	-12.04	Long
	122.85	12/10/2002	01/22/2009	1,251.66	1,282.21	-30.55	Long
	299.59	12/10/2002	01/22/2009	3,052.30	3,126.80	-74.50	Long

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Haley Sperling Memorial Foundation Capital Gain/Loss Report

For the Period 12/01/2008 to 11/30/2009

(Continued)

	Units	Date Acquired	Date Disposed	Disposed Amount	Basis	Gain/Loss	Holding Period
	47.97	12/31/2002	01/22/2009	488.78	500.71	-11.93	Long
	45.24	01/31/2003	01/22/2009	460.93	472.18	-11.25	Long
	0.94	02/28/2003	01/22/2009	9.61	9.84	-0.23	Long
	26.79	02/28/2003	01/22/2009	273.01	279.67	-6.66	Long
	28.85	03/31/2003	01/22/2009	293.99	301.16	-7.17	Long
	29.77	04/30/2003	01/22/2009	303.32	310.72	-7.40	Long
	29.75	05/30/2003	01/22/2009	303.10	310.49	-7.39	Long
	23.26	06/30/2003	01/22/2009	237.01	242.79	-5.78	Long
	25.54	07/31/2003	01/22/2009	260.24	266.60	-6.36	Long
	27.41	08/29/2003	01/22/2009	279.28	286.09	-6.81	Long
	27.40	09/30/2003	01/22/2009	279.18	286.00	-6.82	Long
	25.46	10/31/2003	01/22/2009	259.39	265.72	-6.33	Long
	22.77	11/28/2003	01/22/2009	232.06	237.73	-5.67	Long
	40.78	12/10/2003	01/22/2009	415.51	425.65	-10.14	Long
	123.70	12/10/2003	01/22/2009	1,260.32	1,291.08	-30.76	Long
	25.62	12/31/2003	01/22/2009	261.05	267.42	-6.37	Long
	20.18	01/30/2004	01/22/2009	205.65	210.67	-5.02	Long
	5.39	02/27/2004	01/22/2009	54.99	56.33	-1.34	Long
	7.28	03/31/2004	01/22/2009	74.25	76.06	-1.81	Long
	7.12	04/30/2004	01/22/2009	72.59	74.36	-1.77	Long
	7.84	05/28/2004	01/22/2009	79.93	81.88	-1.95	Long
	6.93	06/30/2004	01/22/2009	70.63	72.36	-1.73	Long
	8.47	07/30/2004	01/22/2009	86.31	88.42	-2.11	Long
	7.86	08/31/2004	01/22/2009	80.09	82.04	-1.95	Long
	6.60	09/30/2004	01/22/2009	67.27	68.91	-1.64	Long
	7.14	10/29/2004	01/22/2009	72.77	74.55	-1.78	Long
	7.89	11/30/2004	01/22/2009	80.46	82.42	-1.96	Long
	65.40	12/13/2004	01/22/2009	666.31	682.57	-16.26	Long
	53.23	12/13/2004	01/22/2009	542.34	555.58	-13.24	Long
	10.79	12/31/2004	01/22/2009	109.96	112.64	-2.68	Long
	8.30	01/31/2005	01/22/2009	84.64	86.71	-2.07	Long
	7.41	02/28/2005	01/22/2009	75.53	77.38	-1.85	Long
	9.86	03/31/2005	01/22/2009	100.51	102.96	-2.45	Long
	1,657.73	04/26/2005	01/22/2009	16,889.21	17,301.41	-412.20	Long
Long Total	<u>2,941.17</u>	<u>10/31/2002</u>	<u>01/22/2009</u>	<u>\$ 29,965.00</u>	<u>\$ 30,696.32</u>	<u>\$ -731.32</u>	Long

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Haley Sperling Memorial Foundation Capital Gain/Loss Report

For the Period 12/01/2008 to 11/30/2009

(Continued)

	Units	Date Acquired	Date Disposed	Disposed Amount	Basis	Gain/Loss	Holding Period
Asset Total	2,941.17	10/31/2002	01/22/2009	\$ 29,965.00	\$ 30,696.32		
					Long Term Gain/Loss	\$ -731.32	
Owner Subtotal				<u>\$ 134,508.54</u>	<u>\$ 197,170.67</u>		
					Short Term Gain/Loss	\$ 1,529.69	
					Long Term Gain/Loss	\$ -64,191.82	
Owner Total				<u>\$ 134,508.54</u>	<u>\$ 197,170.67</u>		
					Short Term Gain/Loss	\$ 1,529.69	
					Long Term Gain/Loss	\$ -64,191.82	
Client Total				<u>\$ 134,508.54</u>	<u>\$ 197,170.67</u>		
					Short Term Gain/Loss	\$ 1,529.69	
					Long Term Gain/Loss	\$ -64,191.82	

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