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EXTENSION GRANTED TO 10/15/10
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 GROSFELD FOUNDATION		A Employer identification number 38-2575307	
	Number and street (or P.O. box number if mail is not delivered to street address)		Room/suite	
	2290 FIRST NATIONAL BLDG.			
	City or town, state, and ZIP code DETROIT, MI 48226-3583		B Telephone number 1-313-256-7610	
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) \$ 714,322. (Part I, column (d) must be on cash basis.)			J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	
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"/>				

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	0.			
	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	6,697.	6,697.	6,697.	STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain			N/A	
	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	6,697.	6,697.	6,697.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	3,521.	0.	0.	3,521.
	c Other professional fees	221.	221.	0.	0.
	17 Interest	470.	470.	0.	0.
	18 Taxes	5,000.	0.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses				
	24 Total operating and administrative expenses. Add lines 13 through 23	9,212.	691.	0.	3,521.
	25 Contributions, gifts, grants paid	1,435,379.			1,435,379.
26 Total expenses and disbursements. Add lines 24 and 25	1,444,591.	691.	0.	1,438,900.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-1,437,894.				
b Net investment income (if negative, enter -0-)		6,006.			
c Adjusted net income (if negative, enter -0-)			6,697.		

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

Form 990-PF (2008)

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				
	2	Savings and temporary cash investments		1,557,192.	645,282.	645,282.
	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		4,681,494.	1,733,020.	19,040.
	c	Investments - corporate bonds STMT 7		50,000.	50,000.	50,000.
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)		6,288,686.	2,428,302.	714,322.	
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				
	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 checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31					
	24	Unrestricted		6,288,686.	2,428,302.	
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here <input 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				
	30	Total net assets or fund balances		6,288,686.	2,428,302.	
	31	Total liabilities and net assets/fund balances		6,288,686.	2,428,302.	

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	6,288,686.
2	Enter amount from Part I, line 27a	2	-1,437,894.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	4,850,792.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 5	5	2,422,490.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,428,302.

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 47,800 SHRS. ANTHRACITE CAPITAL INC.	P	12/06/07	07/06/09
b 653,268 SHRS. ANTHRACITE CAPITAL INC.	P	VARIOUS	VARIOUS
c 55,347 SHRS. NEWCASTLE INVST. CORP REITS	P	12/07/07	VARIOUS
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 29,019.		362,401.	-333,382.
b 454,503.		1,821,225.	-1,366,722.
c 44,498.		764,849.	-720,351.
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) 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			-333,382.
b			-1,366,722.
c			-720,351.
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	-2,420,455.
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	-1,366,722.

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	1,531,763.	4,485,115.	.341521
2006	1,704,302.	5,235,500.	.325528
2005	844,392.	3,157,073.	.267460
2004	625,207.	2,536,335.	.246500
2003	2,614,160.	4,015,720.	.650982

2 Total of line 1, column (d)	2	1.831991
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	.366398
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5	4	1,270,986.
5 Multiply line 4 by line 3	5	465,687.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	60.
7 Add lines 5 and 6	7	465,747.
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	1,438,900.

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	60.
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	60.
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	60.
6 Credits/Payments:			
a 2008 estimated tax payments and 2007 overpayment credited to 2008	6a	16,936.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	5,000.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	21,936.	
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	21,876.	
11 Enter the amount of line 10 to be: Credited to 2009 estimated tax <input checked="" type="checkbox"/> 5,000. Refunded <input checked="" type="checkbox"/>	11	16,876.	

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
1b 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.		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. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 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.		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 instructions) <input checked="" type="checkbox"/> 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)? 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

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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

14 The books are in care of ► JAMES GROSFELD Telephone no. ► 1-313-256-7610
 Located at ► 2290 FIRST NATIONAL BLDG. DETROIT, MI ZIP+4 ► 48226-3583

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	<u>N/A</u>	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
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.)	<u>N/A</u>	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.)	<u>N/A</u>	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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

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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

5b

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

6b

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.

☐ Yes ☒ No

7b

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

N/A

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation.

(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
JAMES GROSFELD 420 MARTELL DRIVE BLOOMFIELD HILLS, MI 48304	PRESIDENT & TREASURER 0.00	0.	0.	0.
NANCY GROSFELD 420 MARTELL DRIVE BLOOMFIELD HILLS, MI 48304	VICE PRES. & SECRETARY 0.00	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	516,072.
b	Average of monthly cash balances	1b	774,269.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,290,341.
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	1,290,341.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	19,355.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,270,986.
6	Minimum investment return. Enter 5% of line 5	6	63,549.

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	63,549.
2a	Tax on investment income for 2008 from Part VI, line 5	2a	60.
b	Income tax for 2008. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	60.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	63,489.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	63,489.
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	63,489.

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	1,438,900.
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	1,438,900.
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	60.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,438,840.

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				63,489.
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	2,421,226.			
b From 2004	506,577.			
c From 2005	709,263.			
d From 2006	1,465,719.			
e From 2007	1,319,571.			
f Total of lines 3a through e	6,422,356.			
4 Qualifying distributions for 2008 from Part XII, line 4: ▶ \$	1,438,900.			
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				63,489.
e Remaining amount distributed out of corpus	1,375,411.			
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	7,797,767.			
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	2,421,226.			
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	5,376,541.			
10 Analysis of line 9:				
a Excess from 2004	506,577.			
b Excess from 2005	709,263.			
c Excess from 2006	1,465,719.			
d Excess from 2007	1,319,571.			
e Excess from 2008	1,375,411.			

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>a Paid during the year</p> <p>SEE ATTACHED DETAIL</p>			UNRESTRICTED CHARITABLE GIFT	1,435,379.
Total			▶ 3a	1,435,379.
<p>b Approved for future payment</p> <p>NONE</p>				
Total			▶ 3b	0.

Part XVII	Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations
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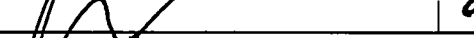
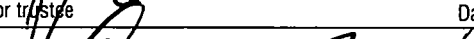
- | | | | |
|--|--------------|------------|-----------|
| <p>1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?</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) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer or trustee		Date		Title	
			9/27/10		PRESIDENT	
Paid Preparer's Use Only	Preparer's signature	Date		Check if self-employed	Preparer's identifying number	
	 Firm's name (or yours if self-employed), address, and ZIP code	9/23/10		<input type="checkbox"/>	P00402607 EIN ▶ 26-3635984 Phone no. 248-855-6616	
	FRANK HIRSCH SUBELSKY & FREEDMAN PC 30600 NORTHWESTERN HWY., #305 FARMINGTON HILLS, MI 48334-3172					

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
VARIOUS	6,697.	0.	6,697.
TOTAL TO FM 990-PF, PART I, LN 4	6,697.	0.	6,697.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
	3,521.	0.	0.	3,521.
TO FORM 990-PF, PG 1, LN 16B	3,521.	0.	0.	3,521.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	221.	221.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	221.	221.	0.	0.

FORM 990-PF	TAXES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2008 FORM 990-PF EXTENSION	5,000.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	5,000.	0.	0.	0.

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	5
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DESCRIPTION	AMOUNT
CAPITAL LOSSES	2,420,455.
NON-DEDUCTIBLE CONTRIBUTIONS	2,035.
TOTAL TO FORM 990-PF, PART III, LINE 5	2,422,490.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
95,200 SHRS GATEHOUSE MEDIA INC.	1,733,020.	19,040.
55,347 SHRS NEWCASTLE INVESTMENT CORP.	0.	0.
701,068 SHRS ANTHRACITE CAPITAL INC.	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,733,020.	19,040.

FORM 990-PF	CORPORATE BONDS	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
STATE OF ISRAEL BONDS	50,000.	50,000.
TOTAL TO FORM 990-PF, PART II, LINE 10C	50,000.	50,000.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT	8
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NAME OF MANAGER

JAMES GROSFELD
NANCY GROSFELD

Grosfeld Foundation
2008 Form 990-PF
Page 11, Part XV, Line 3(a)
Grants, Contributions Paid During the Year

Tax ID #38-2575307

Date	Name	Address	Amount
9/3/09	AISH HATORAH OF METRO DETROIT	BIRMINGHAM, MI	1,000
3/3/09	AKIVA HEBREW DAY SCHOOL	SOUTHFIELD, MI	5,000
8/12/09	AKIVA HEBREW DAY SCHOOL	SOUTHFIELD, MI	20,000
9/17/09	ALS OF MICHIGAN	SOUTHFIELD, MI	300
3/5/09	ALZHEIMERS ASSOCIATION - GREATER MI CH	SOUTHFIELD, MI	50,000
7/14/09	ALZHEIMERS ASSOCIATION - GREATER MI CH	SOUTHFIELD, MI	5,000
5/13/09	AMER COMMITTEE WEIZMANN INST OF SCIENCE	NEW YORK, NY	500
7/3/09	AMER JEWISH JOINT DISTRIBUTION COMMITTEE	NEW YORK, NY	25,000
1/7/09	ANTI-DEFAMATION LEAGUE	SOUTHFIELD, MI	50,000
10/21/09	ANTI-DEFAMATION LEAGUE	SOUTHFIELD, MI	400
9/15/09	BAR-ILAN UNIVERSITY	BLOOMFIELD HILLS, MI	1,200
2/20/09	BEAR HUG FOUNDATION	BIRMINGHAM, MI	250
1/2/09	BEAUMONT FOUNDATION	ROYAL OAK, MI	20,000
11/2/09	BIRMINGHAM BLOOMFIELD CHAI CENTER	TROY, MI	600
1/6/09	CARE HOUSE OF OAKLAND COUNTY	PONTIAC, MI	350
12/24/08	COLLEGE FOR CREATIVE STUDIES	DETROIT, MI	5,000
1/16/09	COLLEGE FOR CREATIVE STUDIES	DETROIT, MI	5,000
4/3/09	COLLEGE FOR CREATIVE STUDIES	DETROIT, MI	4,110
9/15/09	COLLEGE FOR CREATIVE STUDIES	DETROIT, MI	15,000
6/25/09	COLUMBIA UNIVERSITY BUSINESS SCHOOL	NEW YORK, NY	50,000
12/30/08	COLUMBIA UNIVERSITY LAW SCHOOL	NEW YORK, NY	1,000
4/6/09	CONGREGATION SHAAREY ZEDEK	SOUTHFIELD, MI	250
6/1/09	CRANBROOK EDUCATIONAL COMMUNITY	BLOOMFIELD HILLS, MI	5,000
3/11/09	CRANBROOK INSTITUTE OF SCIENCE	BLOOMFIELD HILLS, MI	500
6/10/09	CRANBROOK INSTITUTE OF SCIENCE	BLOOMFIELD HILLS, MI	500
10/21/09	CROHN'S & COLITIS FOUNDATION OF AMERICA	NEW YORK, NY	350
3/27/09	DETROIT INSTITUTE OF ARTS	DETROIT, MI	15,000
10/8/09	DETROIT INSTITUTE OF ARTS	DETROIT, MI	2,600
6/30/09	DETROIT PUBLIC TV JEWISH PROG INITIATIVE	WIXOM, MI	25,000
7/21/09	DETROIT SYMPHONY ORCHESTRA	DETROIT, MI	25,000
5/1/09	DMC SINAI GRACE HOSP	DETROIT, MI	400
4/2/09	FORGOTTEN HARVEST	OAK PARK, MI	300
6/25/09	FRIENDS OF CAMP MAKE A DREAM - MICHIGAN CH	BLOOMFIELD HILLS, MI	500
10/5/09	FRIENDS OF THE ISRAEL DEFENSE FORCES	WALLED LAKE, MI	5,000
11/27/09	FRIENDS OF THE ISRAEL DEFENSE FORCES	WALLED LAKE, MI	4,000
9/3/09	GLOBAL CAMPS AFRICA	RESTON, VA	5,000
8/12/09	HADASSAH	WEST BLOOMFIELD, MI	1,000
9/17/09	HADASSAH	WEST BLOOMFIELD, MI	1,000
7/17/09	HAMTRAMCK CAT ASSISTANCE TEAM	HAMTRAMCK, MI	3,800
8/18/09	HAMTRAMCK CAT ASSISTANCE TEAM	HAMTRAMCK, MI	20,800
10/1/09	HANNAH ARENDT CENTER	ANNANDALE-ON-HUDSON, NY	5,000
6/3/09	HAYES & FRIENDS	CHESTERFIELD, MI	1,000
9/8/09	HEBREW FREE LOAN	BLOOMFIELD HILLS, MI	1,000
2/12/09	HENRY FORD HEALTH SYSTEM	DETROIT, MI	485
4/13/09	HENRY FORD HEALTH SYSTEM	DETROIT, MI	250,000
3/27/09	HILLEL AT EASTERN MICHIGAN UNIVERSITY	YPSILANTI, MI	300
2/19/09	HILLEL DAY SCHOOL	FARMINGTON HILLS, MI	25,000
2/17/09	HILLEL OF METRO DETROIT	DETROIT, MI	3,000
3/27/09	HOLOCAUST MEMORIAL CENTER	FARMINGTON HILLS, MI	500
8/18/09	HOLOCAUST MEMORIAL CENTER	FARMINGTON HILLS, MI	2,000
9/25/09	HOLOCAUST MEMORIAL CENTER	FARMINGTON HILLS, MI	1,000
10/15/09	HORIZONS-UPWARD BOUND	BLOOMFIELD HILLS, MI	500
4/22/09	JARC	FARMINGTON HILLS, MI	14,400
8/18/09	JARC	FARMINGTON HILLS, MI	10,700
2/12/09	JEWISH COMMUNITY CENTER	OAK PARK, MI	360

Page 11, Part XV, Line 3(a)
Grants, Contributions Paid During the Year

Date	Name	Address	Amount
6/1/09	JEWISH COMMUNITY CENTER	OAK PARK, MI	10,000
9/3/09	JEWISH COMMUNITY CENTER	OAK PARK, MI	1,000
9/14/09	JEWISH COMMUNITY CENTER	OAK PARK, MI	3,220
1/9/09	JEWISH COMMUNITY CTR - CAMP KIDS ALL	OAK PARK, MI	10,000
3/30/09	JEWISH COMMUNITY RELATIONS COUNCIL	BLOOMFIELD HILLS, MI	500
9/9/09	JEWISH COMMUNITY RELATIONS COUNCIL	BLOOMFIELD HILLS, MI	500
9/15/09	JEWISH COUNCIL FOR PUBLIC AFFAIRS	NEW YORK, NY	1,000
9/16/09	JEWISH ESEMBLE THEATER COMPANY	WEST BLOOMFIELD, MI	1,000
8/26/09	JEWISH FAMILY SERVICE OF METRO DETROIT	WEST BLOOMFIELD, MI	500
1/2/09	JEWISH FEDERATION OF METROPOLITAN DETROIT	BLOOMFIELD HILLS, MI	210,000
1/2/09	JEWISH FEDERATION OF METROPOLITAN DETROIT	BLOOMFIELD HILLS, MI	40,000
4/22/09	JEWISH FEDERATION OF METROPOLITAN DETROIT	BLOOMFIELD HILLS, MI	3,168
4/30/09	JEWISH FEDERATION OF METROPOLITAN DETROIT	BLOOMFIELD HILLS, MI	10,000
6/2/09	JEWISH FEDERATION OF METROPOLITAN DETROIT	BLOOMFIELD HILLS, MI	1,000
7/2/09	JEWISH FEDERATION OF METROPOLITAN DETROIT	BLOOMFIELD HILLS, MI	25,000
10/5/09	JEWISH GAY NETWORK OF MICHIGAN	WEST BLOOMFIELD, MI	500
1/5/09	JEWISH HISTORICAL SOCIETY OF MICHIGAN	WEST BLOOMFIELD, MI	5,000
1/13/09	JEWISH HISTORICAL SOCIETY OF MICHIGAN	WEST BLOOMFIELD, MI	5,000
10/5/09	JEWISH SENIOR LIFE OF METROPOLITAN DETROIT	OAK PARK, MI	2,000
1/8/09	JEWISH WOMEN'S FOUND OF METRO DETROIT	BLOOMFIELD HILLS, MI	2,000
5/18/09	JEWISH WOMEN'S FOUND OF METRO DETROIT	BLOOMFIELD HILLS, MI	500
5/7/09	JEWISH VOCATIONAL SERVICES	SOUTHFIELD, MI	1,000
1/7/09	KADIMA	SOUTHFIELD, MI	20,000
2/26/09	KADIMA	SOUTHFIELD, MI	3,000
4/23/09	KARMANOS CANCER INSTITUTE	DETROIT, MI	5,000
7/8/09	KARMANOS CANCER INSTITUTE	DETROIT, MI	5,000
11/19/09	MICHIGAN ANIMAL RESCUE LEAGUE	PONTIAC, MI	3,500
3/26/09	MICHIGAN HUMANE SOCIETY	BINGHAM FARMS, MI	10,000
4/22/09	MICHIGAN HUMANE SOCIETY	BINGHAM FARMS, MI	31,950
10/16/09	MICHIGAN JEWISH SPORTS FOUNDATION	WALLED LAKE, MI	500
10/21/09	MICHIGAN OPERA THEATRE	DETROIT, MI	500
11/2/09	MICHIGAN OPERA THEATRE	DETROIT, MI	500
11/12/09	MICHIGAN STATE UNIVERSITY	EAST LANSING, MI	5,000
1/12/09	MICHIGAN STATE UNIVERSITY HILLEL	EAST LANSING, MI	5,000
2/12/09	MICHIGAN STATE UNIVERSITY HILLEL	EAST LANSING, MI	1,800
4/15/09	MIRA	BOSTON, MA	300
12/19/08	NATIONAL CENTER FOR LAW & ECONOMIC JUSTICE	NEW YORK, NY	5,000
11/13/09	NATIONAL CENTER FOR LAW & ECONOMIC JUSTICE	NEW YORK, NY	5,000
6/26/09	NATIONAL COUNCIL OF JEWISH WOMEN	SOUTHFIELD, MI	1,000
11/18/09	OAK GROVE AFRICAN METHODIST EPISCOPAL CHURCH	DETROIT, MI	500
3/12/09	ORCHARDS CHILDREN'S SERVICES	DETROIT, MI	350
6/1/09	ORGANIZATION FOR CROSS CULTURAL EXCHANGE	FLINT, MI	500
1/12/09	ORT AMERICA	BLOOMFIELD HILLS, MI	33,333
3/27/09	PLANNED PARENTHOOD MID AND SOUTH MICHIGAN	ANN ARBOR, MI	1,000
11/2/09	SASHA FARM	MANCHESTER, MI	1,000
5/13/09	SASHA FARM	MANCHESTER, MI	1,000
11/09/09	SIMON WIESENTHAL CENTER	LOS ANGELES, CA	1,000
3/16/09	STEADMAN HAWKINS RESEARCH FOUNDATION	VAIL, CO	1,000
6/1/09	STEADMAN HAWKINS RESEARCH FOUNDATION	VAIL, CO	10,000
4/9/09	TAMARACK CAMPS	BLOOMFIELD HILLS, MI	500
9/14/09	TEMPLE BETH EL	BLOOMFIELD HILLS, MI	5,000
8/18/09	THE ALS ASSOCIATION MICHIGAN CHAPTER	TROY, MI	500
10/5/09	THE FRIENDS FOR THE DEARBORN ANINAL SHELTER	DEARBORN, MI	1,500
1/12/09	THE FRIENDSHIP CIRCLE	WEST BLOOMFIELD, MI	20,000
2/24/09	THE JEWISH HOSPICE & CHAPLAINCY NETWORK	WEST BLOOMFIELD, MI	15,000
7/13/09	THE JEWISH HOSPICE & CHAPLAINCY NETWORK	WEST BLOOMFIELD, MI	25,000
4/3/09	THE JEWISH THEOLOGICAL SEMINARY	NEW YORK, NY	3,600
5/26/09	THE SINAI GUILD	FARMINGTON HILLS, MI	1,200

Date	Name	Address	Amount
9/30/09	THE SINAI GUILD	FARMINGTON HILLS, MI	1,200
1/7/09	THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY	WASHINGTON, DC	10,000
1/7/09	THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY	WASHINGTON, DC	20,000
6/1/09	THE WASHINGTON INSTITUTE FOR NEAR EAST POLICY	WASHINGTON, DC	25,000
1/2/09	UNITED JEWISH FOUND OF METRO DETROIT	BLOOMFIELD HILLS, MI	33,333
1/6/09	UNITED JEWISH FOUND OF METRO DETROIT	BLOOMFIELD HILLS, MI	50,000
6/18/09	UNIVERSITY OF MICHIGAN HILLEL	ANN ARBOR, MI	6,500
1/8/09	YAD EZRA	BERKLEY, MI	1,000
7/16/09	YAD EZRA	BERKLEY, MI	5,000
11/09/09	YAD EZRA	BERKLEY, MI	1,000
4/29/09	YESHIVA BETH YEHUDAH	SOUTHFIELD, MI	1,000
9/1/09	YESHIVA BETH YEHUDAH	SOUTHFIELD, MI	24,970
4/28/09	YESHIVAS DARCHEI TORAH	SOUTHFIELD, MI	5,000
4/15/09	ZIMMER CHILDREN'S MUSUEM	LOS ANGELES, CA	2,500
		TOTAL	1,435,379

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

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
	GROSFELD FOUNDATION	38-2575307
	Number, street, and room or suite no. If a P.O. box, see instructions	For IRS use only
	2290 FIRST NATIONAL BLDG.	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	DETROIT, MI 48226-3583	

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

☐ Form 990 ☐ Form 990-EZ ☐ Form 990-T (sec. 401(a) or 408(a) trust) ☐ Form 1041-A ☐ Form 5227 ☐ Form 8870
☐ Form 990-BL ☒ Form 990-PF ☐ Form 990-T (trust other than above) ☐ Form 4720 ☐ Form 6069

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

JAMES GROSFELD

• The books are in the care of **2290 FIRST NATIONAL BLDG. DETROIT, MI - 48226-3583**

Telephone No **1-313-256-7610**

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 is for

4 I request an additional 3-month extension of time until **OCTOBER 15, 2010**

5 For calendar year _____, or other tax year beginning **DEC 1, 2008**, and ending **NOV 30, 2009**

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

WE ARE STILL WAITING FOR THIRD PARTY INFORMATION WHICH IS NECESSARY TO FILE AN 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	\$	16,936.
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	\$	16,936.
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  Title **C. P. A.**

Date **4/28/10**

Form 8868 (Rev. 4-2009)