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Form **990-PF**

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

OMB No 1545-0052

2009Department of the Treasury
Internal Revenue Service

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

For calendar year 2009, or tax year beginning , and ending

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation Wayne Grey Wilson Foundation		A Employer identification number 20-8023111
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 1130 Cayetano Ct		B Telephone number (see page 10 of the instructions) 707-255-7546
	City or town, state, and ZIP code Napa CA 94559		C If exemption application is pending, check here ☐
			D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 2,455,849 (Part I, column (d) must be on cash basis)		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ☒ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	65	65	65	
4 Dividends and interest from securities	94,198	92,589	94,198	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	25,145			
b Gross sales price for all assets on line 6a 790,204				
7 Capital gain net income (from Part IV, line 2)		39		
8 Net short-term capital gain			0	
9 Income modifications				
10a Gross sales less returns & allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule) Stmt 2	-94		-94	
12 Total. Add lines 1 through 11	119,314	92,693	94,169	
13 Compensation of officers, directors, trustees, etc				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule) Stmt 3	3,542	708		2,834
c Other professional fees (attach schedule) Stmt 4	90			90
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions) Stmt 5	1,373	931		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (att sch) Stmt 6	15,126	15,061		65
24 Total operating and administrative expenses. Add lines 13 through 23	20,131	16,700		2,989
25 Contributions, gifts, grants paid	113,000			113,000
26 Total expenses and disbursements. Add lines 24 and 25	133,131	16,700	0	115,989
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-13,817			
b Net investment income (if negative, enter -0-)		75,993		
c Adjusted net income (if negative, enter -0-)			94,169	

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

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing					
	2 Savings and temporary cash investments			504,244	366,557	366,557
	3 Accounts receivable ▶ Less allowance for doubtful accounts ▶					
	4 Pledges receivable ▶ Less allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)					
	7 Other notes and loans receivable (att schedule) ▶ Less allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments—U S and state government obligations (attach schedule) Stmt 7			39,127		
	b Investments—corporate stock (attach schedule) See Stmt 8			1,983,938	2,091,701	1,729,085
	c Investments—corporate bonds (attach schedule) See Stmt 9			255,575	311,025	357,765
	11 Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶					
	12 Investments—mortgage loans					
	13 Investments—other (attach schedule) See Statement 10			2,658	2,442	2,442
	14 Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach sch) ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)			2,785,542	2,771,725	2,455,849
Liabilities	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable (attach schedule)					
	22 Other liabilities (describe ▶)					
	23 Total liabilities (add lines 17 through 22)			0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ 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 ▶ ☒ 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			2,785,542	2,771,725	
	30 Total net assets or fund balances (see page 17 of the instructions)			2,785,542	2,771,725	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)			2,785,542	2,771,725	

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	2,785,542
2 Enter amount from Part I, line 27a	2	-13,817
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	2,771,725
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,771,725

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 Morgan Stanley-Cap gain dist				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 39			39
b			
c			
d			
e			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			39
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	39
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) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see page 18 of the 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))
2008	142,042	2,680,574	0.052989
2007	137,000	2,878,747	0.047590
2006			
2005			
2004			

2 Total of line 1, column (d)	2	0.100579
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.050290
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	2,422,306
5 Multiply line 4 by line 3	5	121,818
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	760
7 Add lines 5 and 6	7	122,578
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 on page 18.	8	115,989

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of 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	1	1,520
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2	3	1,520
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1,520
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	783
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	783
8	Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	9
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	746
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2	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	3	X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X
4b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5	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?	6	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	7	X
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) CA		
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	8b	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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9	X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	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 page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► Jill Rae 1130 Cayetano Ct Located at ► Napa, CA	Telephone no ► 707-261-4612 ZIP+4 ► 94559		
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 ☐		

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? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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)? ☐ Yes ☒ 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) ☐ Yes ☒ 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 2009? N/A	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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If "Yes," list the years ► 20 , 20 , 20 , 20		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions) N/A	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 ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2009 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 2009) 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 2009?	4b	X

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

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

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

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ 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 page 22 of the instructions)? ☐ Yes ☒ No **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? ☐ Yes ☒ No **7b** **X**

If "Yes" to 6b, 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**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Pauline H Wilder 1130 Cayetano Ct Napa CA 94559	Director 0.00	0	0	0
Jill W Rae 1130 Cayetano Ct Napa CA 94559	President 1.00	0	0	0
Linda Baracco 1130 Cayetano Ct Napa CA 94559	Treasurer 0.00	0	0	0

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

If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

Expenses

1 N/A

2

3

4

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1 N/A

2

All other program-related investments See page 24 of the instructions

3

Total. Add lines 1 through 3



Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	2,172,807
b	Average of monthly cash balances	1b	286,387
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	2,459,194
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	2,459,194
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	36,888
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,422,306
6	Minimum investment return. Enter 5% of line 5	6	121,115

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	121,115
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,520
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,520
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	119,595
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	119,595
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	119,595

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	115,989
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	115,989
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	115,989

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				119,595
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				5,113
f Total of lines 3a through e	5,113			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 115,989				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				115,989
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	3,606			3,606
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,507			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	1,507			
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				1,507
e Excess from 2009				

DAA

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
Casa El Dorado 347 Main St Placerville CA 95667		Publ charity For advocacy for abused children	children	36,000
Napa County LTC Ombudsman 1195 Third St Napa CA 94559		Publ charity For monitoring aged long-term care	aged long-term care	39,000
Napa Valley Hospice 414 South Jefferson St Napa CA 94559		Publ charity For health care programs	health care programs	18,000
Land Trust of Napa County 1700 Soscol Ave., Ste 20 Napa CA 94559		Publ charity Preservation of open space & ag land	open space & ag land	20,000
Total			▶ 3a	113,000
b Approved for future payment N/A				
Total			▶ 3b	

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

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- a** Transfers from the reporting foundation to a noncharitable exempt organization of
- (1) Cash
- (2) Other assets
- b** Other transactions
- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d** If the answer to any of the above is "Yes," complete the following schedule. 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.

	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.

Signature of officer or trustee

Date _____

Title

Sign Here

**Paid
Dependent
Use On**

Preparer's
signature

Richard L. Sire, CPA

Date _____

06/15/10

Check if
self-employed ►

Preparer's identifying
number (see **Signature** on
page 30 of the instructions)

P00004545

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

R.L. Sire & Company, CPAs
1700 Soscol Avenue Suite 28
Napa, CA 94559-1347

FIN ▶ 68-0373024

Phone no **707-252-3633**

Form **990-PF** (2009)

Federal Statements

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Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Description		How Received		Expense	Depreciation	Net Gain / Loss
Whom Sold	Date Acquired	Date Sold	Sale Price			
50000 ALLY BANK CD 3.300	6-05-09		Purchase			
	10/28/08	6/05/09	\$ 50,000	\$	\$	34
600 BLACKROCK DIV INC STRAT FD			Purchase			
	1/10/07	11/16/09	5,516			-5,971
300 BLACKROCK DIV INC STRAT FD			Purchase			
	1/17/07	11/16/09	2,758			-3,137
400 BLACKROCK DIV INC STRAT FD			Purchase			
	1/25/07	11/16/09	3,677			-4,247
10 BLACKROCK DIV INC STRAT FD			Purchase			
	2/28/07	11/16/09	92			-100
10 BLACKROCK DIV INC STRAT FD			Purchase			
	3/30/07	11/16/09	92			-99
10 BLACKROCK DIV INC STRAT FD			Purchase			
	4/30/07	11/16/09	92			-101
10 BLACKROCK DIV INC STRAT FD			Purchase			
	5/31/07	11/16/09	92			-101
40000 CAPITAL ONE BK 4.950	1-20-09		Purchase			
	1/09/07	1/20/09	40,000			160
30000 CATERPILLAR FIN 4 1/2	6-15-09		Purchase			
	10/28/08	6/15/09	30,000			208
26000 COCA COLA ENTER 4 3/8	9-15-09		Purchase			
	10/28/08	3/31/09	26,456			457
8000 HECLA MINING CO			Purchase			
	6/25/09	10/08/09	39,999			17,603
9442 HECLA MINING CO			Purchase			
	6/25/09	11/16/09	55,159			28,726
10000 IBM CORP 4 3/8	6-01-09		Purchase			
	10/28/08	6/01/09	10,000			
150 ISHARES BARCLAYS 1-3 YR TSY BD			Purchase			
	1/18/08	1/30/09	12,638			155
100 ISHARES BARCLAYS7-10YR TSY BD			Purchase			
	1/18/08	1/30/09	9,477			512
100 'SHARES LEH 3-7 YR TREA ETF			Purchase			
	1/18/08	1/30/09	11,391			572

Federal Statements

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Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets (continued)

Description			How Received		Cost	Expense	Depreciation	Net Gain / Loss
Whom Sold	Date Acquired	Date Sold	Sale Price					
30000 JP MORGAN CHASE 3 1/2 3-15-09	10/28/08	3/16/09	Purchase		29,986	\$	\$	14
1000 MORGAN STANLEY EMRG MKT DBT FD	1/09/07	5/01/09	Purchase		10,730			-3,138
1300 MORGAN STANLEY EMRG MKT DBT FD	1/10/07	5/01/09	Purchase		14,014			-4,145
1760 NUVEEN GBL VLE OPPORT FUND	11/04/08	11/16/09	Purchase		20,204			11,027
800 PIMCO CORPORATE OPPTY FD	1/10/07	11/16/09	Purchase		13,641			-2,486
700 PIMCO CORPORATE OPPTY FD	1/11/07	11/16/09	Purchase		11,802			-2,041
5 PIMCO CORPORATE OPPTY FD	2/01/07	11/16/09	Purchase		81			-11
10 PIMCO CORPORATE OPPTY FD	3/01/07	11/16/09	Purchase		160			-21
11 PIMCO CORPORATE OPPTY FD	4/02/07	11/16/09	Purchase		174			-21
10 PIMCO CORPORATE OPPTY FD	5/01/07	11/16/09	Purchase		160			-21
11 PIMCO CORPORATE OPPTY FD	6/01/07	11/16/09	Purchase		171			-18
535 SPDR GOLD TR GOLD SHS	12/20/08	11/16/09	Purchase		43,924			15,727
498 SPDR GOLD TR GOLD SHS	10/21/09	11/16/09	Purchase		51,701			3,825
59 SPDR GOLD TR GOLD SHS	10/21/09	11/16/09	Purchase		6,124			454
24000 ST BK INDIA CD 3.550 9-25-09	12/15/08	9/25/09	Purchase		24,202			-202
1000 TEMPLETON EMG MKT INCM FD (DEL)	1/09/07	11/16/09	Purchase		13,450			1,157
800 TEMPLETON EMG MKT INCM FD (DEL)	1/10/07	11/16/09	Purchase		10,728			957

Federal Statements

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Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets (continued)

Description		How Received		Cost	Expense	Depreciation	Net Gain / Loss
Whom Sold	Date Acquired	Date Sold	Sale Price				
1300 TEMPLETON GLB INCM FD INC (DEL)	1/09/07	11/06/09	Purchase 12,690 \$	12,220 \$	\$	\$	470
1300 TEMPLETON GLB INCM FD INC (DEL)	1/10/07	11/06/09	Purchase 12,690	12,181			509
1500 THORNBURG MORTGAGE ASSET CORP	1/10/07	11/06/09	Purchase 24	12,600			-12,576
1350 UNITED STATES OIL FUND	12/20/08	4/02/09	Purchase 42,012	36,584			5,428
1076 UNITED STATES OIL FUND	1/22/09	4/02/09	Purchase 33,485	30,976			2,509
40000 US TSY NOTE 2 5/8 3-15-09	8/21/07	3/12/09	Purchase 40,000	39,127			873
786 VANGUARD TTL STK MKT ETF	7/02/08	8/20/09	Purchase 39,977	50,810			-10,833
991.875 WESTERN ASSET MKTS FD II INC	1/09/07	11/16/09	Purchase 12,103	15,294			-3,191
595.125 WESTERN ASSET MKTS FD II INC	1/11/07	11/16/09	Purchase 7,262	9,204			-1,942
2000 ZWEIG TOTAL RETURN FUND INC	1/10/07	11/06/09	Purchase 7,642	11,340			-3,698
2400 ZWEIG TOTAL RETURN FUND INC	1/11/07	11/06/09	Purchase 9,170	12,198			-3,028
880 ZWEIG TOTAL RETURN FUND INC	5/08/07	11/06/09	Purchase 3,362	4,385			-1,023
From K-1, United States Oil Fund Various Various			Purchase 4,120	4,120			-4,120
Total			\$ 790,165 \$	\$ 765,059 \$	\$ 0 \$	\$ 0 \$	\$ 25,106

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Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
Partnerships	\$ -94	\$	\$ -94
Total	\$ -94	\$ 0	\$ -94

Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Tax preparation fees	\$ 3,542	\$ 708	\$	\$ 2,834
Total	\$ 3,542	\$ 708	\$ 0	\$ 2,834

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
NV Resident Agent	\$ 90	\$	\$	\$ 90
Total	\$ 90	\$ 0	\$ 0	\$ 90

Statement 5 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Sec 4940 Excise tax	\$ 442	\$	\$	\$
Foreign taxes	\$ 931	\$ 931	\$	\$
Total	\$ 1,373	\$ 931	\$ 0	\$ 0

Federal Statements

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
Investment advisory fees	14,907	14,907		
Filing fees	60			60
Bank service fees	159	154		5
Total	<u>\$ 15,126</u>	<u>\$ 15,061</u>	<u>\$ 0</u>	<u>\$ 65</u>

Federal Statements**Statement 7 - Form 990-PF, Part II, Line 10a - US and State Government Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
US Treas Note - Morgan Stanley #554	\$ 39,127	\$	Cost	\$
Total	\$ 39,127	\$ 0		\$ 0

Statement 8 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
Common stocks-Morgan Stanley #554	\$ 1,636,086	\$ 1,589,785	Cost	\$ 1,633,547
Preferred stocks-Morgan Stanley #554	118,193	116,318	Cost	50,604
Other mutual fds-Morgan Stanley #554	229,659	385,598	Cost	44,934
Total	\$ 1,983,938	\$ 2,091,701		\$ 1,729,085

Statement 9 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
Corporate bonds - Morgan Stanley#554	\$ 255,575	\$ 311,025	Cost	\$ 357,765
Total	\$ 255,575	\$ 311,025		\$ 357,765

Statement 10 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
Dividends in transit	\$ 2,658	\$ 2,442	Cost	\$ 2,442
Total	\$ 2,658	\$ 2,442		\$ 2,442