Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , 2009, and ending , 20

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: I.O.O.F.GRAND LODGE EDUCATIONAL FUND

Number and street (or P O box number if mail is not delivered to street address) / Room/suite: 1465 Tremont Ave. c/o Paul L. Hevner

City or town, state, and ZIP code: Morgantown, WV 26505-5335

A Employer identification number: 23-7003391

B Telephone number (see page 10 of the instructions): 304 292-0793

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 ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 444906

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

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)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	200			
	2 Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	17	17	17	
	4 Dividends and interest from securities	49027	49027	49027	
	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)				
	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) (attach schedule)				
	11 Other income (attach schedule)	0	0	0	
	12 **Total.** Add lines 1 through 11	49244	49044	49044	
Operating and Administrative Expenses	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)	325		325	
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	985		985	
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	180		180	
	22 Printing and publications				
	23 Other expenses (attach schedule)	12		12	
	24 **Total operating and administrative expenses.** Add lines 13 through 23	1502		1502	
	25 Contributions, gifts, grants paid	46800			46800
	26 **Total expenses and disbursements.** Add lines 24 and 25	48302		1502	46800
	27 Subtract line 26 from line 12:				
	a **Excess of revenue over expenses and disbursements**	942			
	b **Net investment income** (if negative, enter -0-)		49044		
	c **Adjusted net income** (if negative, enter -0-)			47542	

362

RECEIVED AUG 1 6 2010 OGDEN, UT IRS-OSC

SCANNED AUG 2 6 2010

17

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 (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets 1	Cash—non-interest-bearing	76215	76958	76958
2	Savings and temporary cash investments	318456	175655	175655
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 (attach 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)		143000	143000
b	Investments—corporate stock (attach schedule)	49293	49293	49293
c	Investments—corporate bonds (attach schedule)			
11	Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)			
14	Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	443964	444906	444906
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	431147	443964	
28	Paid-in or capital surplus, or land, bldg., and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	12817	942	
30	**Total net assets or fund balances** (see page 17 of the instructions)	443964	444906	
31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	443964	444906	

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	443964
2	Enter amount from Part I, line 27a	2	942
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	444906
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	444906

Part IV Capital Gains and Losses for Tax on Investment Income None

	(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				
c				
d				
e				

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

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

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

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 } 2

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 N/A

(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			
2007			
2006			
2005			
2004			

2	**Total** of line 1, column (d)	2	
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	
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 . . .	4	
5	Multiply line 4 by line 3 . . .	5	
6	Enter 1% of net investment income (1% of Part I, line 27b) . . .	6	
7	Add lines 5 and 6 . . .	7	
8	Enter qualifying distributions from Part XII, line 4 . . .	8	

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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	980	88
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		
3	Add lines 1 and 2	3		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Credits/Payments:			
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a			
b	Exempt foreign organizations—tax withheld at source — 6b			
c	Tax paid with application for extension of time to file (Form 8868) — 6c — 980 92			
d	Backup withholding erroneously withheld — 6d			
7	Total credits and payments. Add lines 6a through 6d	7	980	92
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ 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		04
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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	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?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0.00 **(2)** On foundation managers. ▶ $ 0.00			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.00			
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
b	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		N/A
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) ▶ None			
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

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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?	13	X	

Website address ▶

14 The books are in care of ▶ Paul L. hevner Telephone no. ▶ 304 292-0793

Located at ▶ 1465 Tremont Ave., Morgantown, WV ZIP+4 ▶ 26505-5335

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? ☐ 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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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?	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 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.)	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.)*	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)?	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? ☐ 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 "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?	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 (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
E.C.Runner Kingwood, WV 26537	President 1	0	0	0
D.J.Weekley Finleyville, PA 15332	Vise-Pres. 1	0	0	0
C.C. Williams Clarksbueg, WV 26301	Secretary 3	0	0	0
Paul L. Hevner Morgantown, WV 26505-5335	Treasurer 2	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 ▶		NONE

Part IX-A Summary of Direct Charitable Activities NONE

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	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
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	293687
b	Average of monthly cash balances	1b	73547
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	367234
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	367234
4	Cash deemed held for charitable activities. Enter 1 ½ % of line 3 (for greater amount, see page 25 of the instructions)	4	5509
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	361725
6	**Minimum investment return.** Enter 5% of line 5	6	18086

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	18086
2a	Tax on investment income for 2009 from Part VI, line 5	2a	981		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	0		
c	Add lines 2a and 2b			2c	981
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	17105
4	Recoveries of amounts treated as qualifying distributions			4	0
5	Add lines 3 and 4			5	17105
6	Deduction from distributable amount (see page 25 of the instructions)			6	0
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	17105

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	46800
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	46800
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	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	46800

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				17105
2	Undistributed income, if any, as of the end of 2009:				
a	Enter amount for 2008 only			12021	
b	Total for prior years: 2007, 2006, 2005		19270		
3	Excess distributions carryover, if any, to 2009:				
a	From 2004 (8443)				
b	From 2005 (8659)				
c	From 2006 3336				
d	From 2007 11909				
e	From 2008 12021				
f	Total of lines 3a through e	10164			
4	Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 46800				
a	Applied to 2008, but not more than line 2a			12021	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d	Applied to 2009 distributable amount				5084
e	Remaining amount distributed out of corpus	0			
5	Excess distributions carryover applied to 2009 *(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	10164			
b	Prior years' undistributed income. Subtract line 4b from line 2b		19270		
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 page 27 of the instructions		19270		
e	Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			0	
f	Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				12021
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)	0			
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	0			
10	Analysis of line 9:				
a	Excess from 2005 0				
b	Excess from 2006 0				
c	Excess from 2007 0				
d	Excess from 2008 0				
e	Excess from 2009 0				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling . . . ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	18086	20241	19130	23289	80746
b 85% of line 2a	15373	17205	16260	19796	68634
c Qualifying distributions from Part XII, line 4 for each year listed	46800	34900	32900	40080	154680
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	49044	48003	46028	43255	186330

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 page 28 of 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 page 28 of the 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:

Carl C. Williams, Rt. 6, Box 295, Clarksburg, WV 26301

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

Formal application - attached

c Any submission deadlines:

No - Directors meet quarterly.

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors: Grants for higher education available to members of the Independent Order of Odd Fellows of West Virginia and their children.

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
a *Paid during the year*				
See List Attached	None		Higher Education	
Total ▶ **3a**				46,800
b *Approved for future payment*				
None				
Total ▶ **3b**				None

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See page 28 of the instructions.)
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					17
4 Dividends and interest from securities					49027
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)					49044

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 49044

(See worksheet in line 13 instructions on page 28 to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See page 29 of the instructions.)
	Paid 52 Educational Grants during 2009

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

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

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting 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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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
Grand Lodge of West Virginia		Organized by members attending
IndependentOrder of Odd Fellows	Fraternal	Grand Lodge Session.

Sign Here

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

Paul R. Kerner — 8/10/10 — Treasurer

Signature of officer or trustee — Date — Title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☒	Preparer's identifying number (see **Signature** on page 30 of the instructions)
Harry S Scott	8/6/10	8/ /10	234-03-0696
Firm's name (or yours if self-employed), address, and ZIP code	Harry s. Scott 3265 University Ave.Morgantown, WV 26505-2241	EIN ▶ Phone no. 304 599-0687	

I.O.O.F. GRAND LODGE EDUCATIONAL FUND
1465 Tremont Ave.
Morgantown, WV 26505-5335

Form 990 PF 2009

Part I

1. Contributions, gifts, grants, Etc. E. C. Runner	200.00
16b. Auditing and preparation of IRS Form 990 PF	325.00
18. Taxes: Federal Excise	985.00
23. Other Expenses: Newspaper advertising	12.00

Part II Balance Sheets

Assets:

10a Investments U. S. and State government	Beginning of Year Book Value	End of Year Book Value	Fair Market
FREDDIE MAC STEP CPN FREDDIE NOTES	0	60000.00	60000.00
FEDERAL NATL MGT ASSN STEP CPN NOTES	0	83000.00	83000.00
	0	143000.00	143000.00

10b Investments - Corporate Stocks:

107 Shs. Duke Energy Corp.	2150.25	2150.25	2150.25
19968 Shs. Exxon-Mobil Corp.	43630.00	43630.00	43630.00
1348 Shs. Pepsiamericas Inc.	2144.25	2144.25	2144.25
53 Shs. Spectra Energy Corp.	1368.46	1368.46	1368.46
	49292.96	49292.96	49292.96

2009 Educational Grants

1. Brett Cameron Bowles, HC81, Box 82-A, Foster, WV 25081	Marshall U.
2. Justin Eli Bucher, PO Box 73, Reader, WV 26167	Fairmont Univ
3. Daniel Scott Bucher, PO Box 73, Reader, WV 26167	WVU
4. Deven Wayne Clark, HC 81, Box 118, Foster, WV 25081	Fairmont Univ
5. Jordain Dean Crain, PO Box 2733, Elkins, WV 26241	Fairmont Univ
6. Douglas Lee Damron, III, 3234 Cox's Fork Rd., Danville, WV 25053	WVU Tech
7. Alyssa K. Fehrenbach, Rt 1, Box 179, Beverly, WV 26253	Alderson Broaddus
8. Eric Douglas Hager, PO Box 360, Danville, WV 25053	SWVCC
9. Christopher Channing Highley, 92 Ross St, New Martinsville, WV 26155	Glenville State
10. Chelsey Lavonne Hughes, Rt. E, Box 251 – Glenmore, Elkins, WV 26241	Marshall U.
11. Marcus Allen Linville, 15 Hickory Lane, Madison, WV 25130	U Of Charleston
12. Anthony Stephen Mahone, 512 A 3rd Street West, Madison, WV 25130	Marshall U.
13. Amber Nicole Marks, 559 Buckhannon Run Rd, Buckhannon, WV 26201	Fairmont Univ
14. Torie Richelle Montgomery, C6 Eagle Hollow Apts., Wheeling, WV 26003	West Liberty
15. Caitlyn Marie Nelson, 252 Coal Ave Madison, WV 25130	Marshall U
16. Adrienne Kristine Ours, PO Box 754, Petersburg, WV 26847	Marshall U
17. Sara Elizabeth Phillips, PO Box 5, Valley Bend, WV 26293	Marshall U
18. Ian Sean Randant, PO Box 115, Alkol, WV 25501	Marshall U
19. Joel Jesse Richardson, 100 Campus Dr, Elkins, WV 26241	Davis & Elkins Col
20. Zachary Evan Roberts, PO Box 561, Wayne, WV 25570	Hampden-Sydney Col.
21. Alan Keith Snodgrass, Rt. 1, Box 31 A2, Harrisville, WV 26362	WV Wesleyan Col
22. Aaron Michael Snodgrass, Rt. 1, Box 31 A2, Harrisville, WV 26362	Marshall U
23. Joshua Michael Tallman, Rt. 2, Box 258-1, Elkins, WV 26241	Glenville State.
24. Philip James Turske, 100 Campus Dr, Elkins, WV 26241	Davis & Elkins C
25. Dustin Allan White, 329 So Court St, Harrisville, WV 26362	WVU
26. Renee Denise Ash, 105 Maple Ave, Wheeling, WV 26003	Wheeling Jesuit
27. Melora Lee Burchell,437 *th Ave, Huntington, WV 25701	Marshall
28. Elizabeth Suzanne Clark,Rt1,Box 129, Proctor, WV 26055	West Liberty U
29. Geoffrey Thomas Clark, Rt1, Box 129, Proctor, WV 26055	Bethany Col
30. Bradley David Dunkle, PO Box1324, Ceredo, WV 25507	Marshall
31. Julie Ann Kirkpatrick, PO Box 34, Belington, WV 26250	Fairmont State
32. Daniel O. Kwafo, 100 Campus Drive, Elkins, WV 26241	Davis & Elkins
33. Kevan Vincent LaPosta, 239 Springs Dr, Weirton, WV 26062	WVU
34. Allison Deanna Mullenax, 1736 South Davis Ave, Elkins, WV 26241	Marshall
35. James Patrick Wolfe, 1527 E. Furman Hwy, Carmichaels, PA 15320	Penn State
36. Amber Lynn Boling, 1978 Hash Ridge Rd, Barboursville, WV 25504	Huntington Jr College
37. Emily Rose Bonnell, Rt 3, Box 186B, Elkins, WV 26241	WVU
38. Miranda Christine Bonnell, Rt 3, Box 186B, Elkins, WV 26241	WVU
39. Brian Nicholas Mullins, 407 Hill St, Madison, WV 25130	WV State U
40. Eugene Earl Workman, 5151 Coal River Rd, Tornado, 25202	WV State U
41. Megan Lee Damron, 3234 Cox's Fork Rd, Danville, WV 25053	Southern WV Comm
42. Andrew Zachriah Green, 3013 Pond Fork Rd, Madison, WV 25130	Eastern KY U
43. Zachary Grant Harris, 179 Pond Fork Rd, Foster, WV 25081	Bridgemont Comm
44. Jacob Tyler Kitchen, 465 3rd Ave, Madison, WV 25130	Marshall
45. Hunter Wilson Lilly, 75 Oakwood Dr, Madison, WV 25130	WVU
46. Corey Austin May, 25 Vinewood Lane, Danville, WV 25053	Eastern KY U
47. Christopher Ryan McKinney, PO Box 332, Whitman, WV 25652	Southern WV Comm
48. Chelsey Mae Phillips, 102 Creek Side Dr, Elkins, WV Elkins, WV 26241	WVU
49. Whitney Marie Philips, HC 61, Box 38, Coalton, WV 26257	WV Wesleyan

50. Tayler Victoria Ross, HC 61, Box 60A, Coalton, WV 26257 — WVU
51. Franklin Patrick Smith, 2657 Rock Creek Rd, Foster, WV 25081 — Southern Comm
52. Brandon Taylor Roberts, HC 81, Box 37B, Foster, WV 25081 — Emory & Henry

APPLICATION FOR SCHOLARSHIP FROM I.O.O.F.
GRAND LODGE EDUCATIONAL FUND, INC.

I do hereby certify that I am a high school graduate and desire to attend college. That I am the son or daughter of a West Virginia Odd Fellow member now, deceased, or, if living, in good standing in the Lodge of which he is a member or that I am a member of a West Virginia Odd Fellow's Lodge.

Name of Applicant ____
First Middle Last

Address (street, box or route) ____

City and State ______________________________ Zip Code ______________

Date and Place of Birth ____

Fathers Name ____

Address (street, box or route) ____

City and State ______________________________ Zip Code ______________

I.O.O.F. Lodge of which he is, or if deceased, was a member:

____

I Graduated from ______________________ High School, ______________________,

West Virginia, ______________________ Date.

I am now attending or will attend ____
(Name of College)

My standing as to the academic year is ______________, and I have successfully

PUBLISHER'S CERTIFICATE

____

vs.

____

STATE OF WEST VIRGINIA
COUNTY OF MONONGALIA

I **Eric Wilson** Advertising Director of THE DOMINION POST, a newspaper of general circulation published in the City of Morgantown, County and State aforesaid, do hereby certify that the annexed

Legal Notice

was published in the said THE DOMINION POST once a week for **1** successive weeks commencing on the **6th** day of **August**, **2010** and ending on the **6th** day of **August** **2010**

The publisher's fee for said publication is 25.35

Given under my hand this **6th** day of **August**, **2010.**

(SEAL)

Advertising Director of THE DOMINION POST

Subscribed and sworn to before me this **6th** day of **August**, **2010.**

Kathy J. Custer

Notary Public of Monongalia County, W. Va.

My commission expires on the **13th** day of **April**, **2014**

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
KATHY J. CUSTER
MORGANTOWN, WV 26505
My Commission Expires April 13, 2014

017992 **August 6**

PUBLIC NOTICE

The annual report of the I O O F Grand Lodge Educational Fund, Inc is available at the address noted below for inspection during normal business hours by any citizen who so requests within 10 days after publication of this notice of availability

I O O F Grand Lodge
Educational Fund, Inc
1465 Tremont Ave
Morgantown, W.Va 26505