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 , 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
RELDON & HATTIE COOPER CHARITABLE FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) Room/suite
145 STATE STREET, P.O. BOX 149

City or town, state, and ZIP code
SAXONBURG, PA 16056-0149

A Employer identification number
25-1515561

B Telephone number
724-352-1511

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)* ▶$ 1,855,849.

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

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))	(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	100,000.			
	2 Check ▶ ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	30,065.	30,065.	30,065.	STATEMENT 1
	4 Dividends and interest from securities				
	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				
	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	130,065.	30,065.	30,065.	
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				
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 2	15.	15.	15.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 3	21.	21.	21.	0.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	36.	36.	36.	0.
	25 Contributions, gifts, grants paid	88,408.			88,408.
	26 **Total expenses and disbursements.** Add lines 24 and 25	88,444.	36.	36.	88,408.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	41,621.			
	b **Net investment income** (if negative, enter -0-)		30,029.		
	c **Adjusted net income** (if negative, enter -0-)			30,029.	

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of year amounts only

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	1,814,228.	769.	769.
	2	Savings and temporary cash investments		1,855,080.	1,855,080.
	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			
	c	Investments - corporate bonds			
	11	Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other			
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers)	1,814,228.	1,855,849.	1,855,849.
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			
	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	1,814,228.	1,855,849.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30	**Total net assets or fund balances**	1,814,228.	1,855,849.	
	31	**Total liabilities and net assets/fund balances**	1,814,228.	1,855,849.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,814,228.
2	Enter amount from Part I, line 27a	2	41,621.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,855,849.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,855,849.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo , day, yr.)
1a				
b	NONE			
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). If (loss), enter -0- in Part I, line 8 } 3

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

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

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

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

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

1 Enter the appropriate amount in each column for each year; see instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	83,516.	1,776,048.	.047024
2007	78,854.	1,705,163.	.046244
2006	75,934.	1,671,750.	.045422
2005	73,449.	1,591,849.	.046141
2004	70,332.	1,532,697.	.045888

2 **Total** of line 1, column (d)	2	.230719
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	.046144
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,835,927.
5 Multiply line 4 by line 3	5	84,717.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	300.
7 Add lines 5 and 6	7	85,017.
8 Enter qualifying distributions from Part XII, line 4	8	88,408.

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.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling 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	300.
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	300.
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	300.
6	Credits/Payments:				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	956.		
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	956.
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	656.
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 656. **Refunded** ▶			11	0.

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 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. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	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? N/A	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 instructions) ▶ PA			
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)? *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)*

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 ▶ RELDON W. COOPER Telephone no. ▶724-352-1511

Located at ▶145 STATE STREET, P.O. BOX 149, SAXONBURG, PA ZIP+4 ▶16056-0149

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)? N/A	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 ▶ ________, ________, ________, ________			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ________, ________, ________, ________			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ 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)? ☐ 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

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? N/A 7b

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RELDON W. COOPER 145 STATE STREET SAXONBURG, PA 160560149	CHAIRPERSON 1.00	0.	0.	0.
LINDA KNAPP 119 CAROL DRIVE SAXONBURG, PA 160560149	SECRETARY 1.00	0.	0.	0.
LORA SAIBER P.O. BOX 149 SAXONBURG, PA 160560149	TREASURER 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

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

Total number of other employees paid over $50,000 ▶ 0

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 KNOCH SCHOLARSHIP	0.
2 CONCORDIA LUTHERAN MINITRIES	0.
3 SUMMIT PRESBYTERIAN CHURCH	0.
4 SAXONBURG HISTORICAL & REST.	0.

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.

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	0.
b	Average of monthly cash balances	1b	1,863,885.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,863,885.
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	1,863,885.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	27,958.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,835,927.
6	**Minimum investment return** Enter 5% of line 5	6	91,796.

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	91,796.
2a	Tax on investment income for 2009 from Part VI, line 5 — 2a: 300.		
b	Income tax for 2009. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	300.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	91,496.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	91,496.
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	91,496.

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	88,408.
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	88,408.
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	300.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	88,108.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				91,496.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			88,408.	
b Total for prior years: ______ , ______ , ______		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004 ______				
b From 2005 ______				
c From 2006 ______				
d From 2007 ______				
e From 2008 ______				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 88,408.				
a Applied to 2008, but not more than line 2a			88,408.	
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 2009 distributable amount				0.
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	0.			
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 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				91,496.
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 2004 not applied on line 5 or line 7	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 ______				
b Excess from 2006 ______				
c Excess from 2007 ______				
d Excess from 2008 ______				
e Excess from 2009 ______				

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 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			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon. a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

RELDON W. COOPER

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

NONE

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

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

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

RELDON W. COOPER, 724-352-1511
145 STATE STREET, SAXONBURG, PA 160560149

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

WRITTEN NARRATIVE

c Any submission deadlines:

NOVEMBER 1 OF EACH YEAR

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

NONE

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 STATEMENT 4				
Total			▶ 3a	88,408.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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			14	30,065.	
4 Dividends and interest from securities					
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)		0.		30,065.	0.

13 **Total.** Add line 12, columns (b), (d), and (e) 13 30,065.

(See worksheet in line 13 instructions 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).
N/A	

Form 990-PF (2009) RELDON & HATTIE COOPER CHARITABLE FOUNDATION 25-1515561

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
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

RELDON W. COOPER by

/POA POA 4/16/10 PRESIDENT

Signature of officer or trustee Date Title

Paid Preparer's Use Only

Preparer's signature LYNETTE C. GARLAN CPA

Date 4/10/10

Check if self-employed ▶ ☐

Preparer's identifying number P00013470

Firm's name (or yours if self-employed) address, and ZIP code ▶ PARENTEBEARD LLC
444 LIBERTY AVE. STE 1800
PITTSBURGH, PA 15222

EIN ▶ 23-2932984

Phone no. 412-697-6400

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, 990-EZ, or 990-PF.**

OMB No 1545-0047

2009

Name of the organization
RELDON & HATTIE COOPER CHARITABLE FOUNDATION

Employer identification number
25-1515561

Organization type (check one)

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor Complete Parts I and II

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of $5,000 or more during the year ▶ $ __________

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.**

Name of organization
RELDON & HATTIE COOPER CHARITABLE FOUNDATION

Employer identification number
25-1515561

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	RELDON W. COOPER 145 STATE STREET SAXONBURG, PA 160560149	$ 100,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
CITIZENS BANK OF PENNSYLVANIA	3,656.
NEXTIER BANK	23.
NEXTIER BANK, NA	26,386.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	30,065.

FORM 990-PF TAXES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
COMMONWEALTH OF PA	15.	15.	15.	0.
TO FORM 990-PF, PG 1, LN 18	15.	15.	15.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK WIRE FEES	21.	21.	21.	0.
TO FORM 990-PF, PG 1, LN 23	21.	21.	21.	0.

FORM 990-PF GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR STATEMENT 4

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ALLE-KISKI MEDICAL CENTER 1301 CARLISLE STREET NATRONA HEIGHTS, PA 15065	CHARITABLE		5,000.
JUNIOR ACHIEVEMENT ONE ALLEGHENY SQUARE, SUITE 430 PITTSBURGH, PA 15212	CHARITABLE		5,000.
KNOCH SCHOLARSHIP	CHARITABLE		20,000.
MORAINE TRAILS COUNCIL 830 MORTON AVE, EXT. BUTLER, PA 16001-3398	CHARITABLE		1,000.
PFEW SCHOLARSHIP FUND 3076 WEST 12TH STREET ERIE, PA 16505	CHARITABLE		3,000.
SAXONBURG AREA BUSINESS ASSOC. P.O. BOX 542 SAXONBURG, PA 16056	CHARITABLE		1,500.
SAXONBURG AREA LIBRARY 240 W. MAIN ST. SAXONBURG, PA 16056	CHARITABLE		3,000.
SAXONBURG HISTORICAL & REST. P.O. BOX 150 SAXONBURG, PA 16056	CHARITABLE		5,500.

SAXONBURG VFC AMBULANCE P.O. BOX 530 SAXONBURG, PA 16056	CHARITABLE	5,000.
SAXONBURG VOL. FIRE CO. 210 HORNE AVENUE SAXONBURG, PA 16056	CHARITABLE	5,500.
ST. LUKES 310 W. MAIN ST. SAXONBURG, PA 16056	CHARITABLE	2,908.
SUMMIT PRESBYTERIAN CHURCH 650 SAXONBURG RD BUTLER, PA 16002	CHARITABLE	10,000.
THE AMERICAN CERAMIC SOCIETY - PCSA 600 N. CLEVELAND AVE., SUITE 210 WESTERVILLE, OH 43082	CHARITABLE	5,000.
CONCORDIA LUTHERAN MINISTRIES 134 MARWOOD ROAD CABOT, PA 16023-2245	CHARITABLE	10,000.
LUTHERLYN 500 LUTHERLYN LANE BUTLER, PA 16001	CHARITABLE	1,000.
GLADE RUN FOUNDATION P.O. BOX 70, BEAVER ROAD ZELIENOPLE, PA 16063	CHARITABLE	5,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A		88,408.

NOTICE TO PRINCIPAL

NOTICE

THE PURPOSE OF THIS POWER OF ATTORNEY IS TO GIVE THE PERSONS YOU DESIGNATE (YOUR "AGENTS") BROAD POWERS TO HANDLE YOUR PROPERTY, WHICH MAY INCLUDE POWERS TO SELL OR OTHERWISE DISPOSE OF ANY REAL OR PERSONAL PROPERTY WITHOUT ADVANCE NOTICE TO YOU OR APPROVAL BY YOU.

THIS POWER OF ATTORNEY DOES NOT IMPOSE A DUTY ON YOUR AGENTS TO EXERCISE GRANTED POWERS, BUT WHEN POWERS ARE EXERCISED, YOUR AGENTS MUST USE DUE CARE TO ACT FOR YOUR BENEFIT AND IN ACCORDANCE WITH THIS POWER OF ATTORNEY.

YOUR AGENTS MAY EXERCISE THE POWERS GIVEN HERE THROUGHOUT YOUR LIFETIME, EVEN AFTER YOU BECOME INCAPACITATED, UNLESS YOU EXPRESSLY LIMIT THE DURATION OF THESE POWERS OR YOU REVOKE THESE POWERS OR A COURT ACTING ON YOUR BEHALF TERMINATES YOUR AGENTS' AUTHORITY.

YOUR AGENTS MUST KEEP YOUR FUNDS SEPARATE FROM HIS, HER OR THEIR FUNDS.

A COURT CAN TAKE AWAY THE POWERS OF YOUR AGENTS IF IT FINDS YOUR AGENTS ARE NOT ACTING PROPERLY.

THE POWERS AND DUTIES OF AN AGENT UNDER A POWER OF ATTORNEY ARE EXPLAINED MORE FULLY IN 20 PA.C.S. CH. 56.

IF THERE IS ANYTHING ABOUT THIS FORM THAT YOU DO NOT UNDERSTAND, YOU SHOULD ASK A LAWYER OF YOUR OWN CHOOSING TO EXPLAIN IT TO YOU.

I HAVE READ OR HAVE HAD EXPLAINED TO ME THIS NOTICE, AND I UNDERSTAND ITS CONTENTS.

Date: July 20, 2000

Reldon W. Cooper

Reldon W. Cooper

DURABLE POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, That I, RELDON W. COOPER, of Butler County, Commonwealth of Pennsylvania, hereby appoint my daughter, LORA LEE SAIBER, and my friend, JEANIE B. FRANKE, jointly, or the survivor of them, my true and lawful Agents to conduct all my personal business affairs and for that purpose for me and in my name and for my benefit, to do or to concur with persons jointly interested with me therein in doing all or any of the following:

A. To buy, lease, sell, convey, mortgage, pledge or otherwise encumber or dispose of, and to contract with respect to, any property or interest therein owned by me, upon such terms as my said Agents deem appropriate.

B. To engage in real property transactions, including the power to:

(1) Acquire, hold or dispose of real property (including my residence) or any interest therein, including, but not limited to, the power to buy or sell at public or private sale for cash or credit or partly for each; exchange, mortgage, encumber, lease for any period of time; give or acquire options for sales, purchases, exchanges or leases; buy at judicial sale any property on which I hold a mortgage.

(2) Manage, repair, improve, maintain, restore, alter, build, protect or insure real property; demolish structures or develop real estate or any interest in real estate.

(3) Collect rent, sale proceeds and earnings from real estate, including mortgage payments; pay, contest, protest and compromise real estate taxes and assessments.

(4) Release in whole or in part, assign the whole or a part of, satisfy in whole or in part and enforce any mortgage, encumbrance, lien or other claim to real property.

(5) Grant easements; dedicate real estate; partition and subdivide real estate; and file plans, applications or other documents in connection therewith.

(6) Represent me at any closing, specifically including the authority to sign any deed, assignment, other document of transfer, or closing statement on my behalf.

(7) In general, exercise all powers with respect to real property that I could if present.

C. To engage in tangible personal property transactions, including the power to:

(1) Buy, sell, lease, exchange, collect, possess and take title to tangible personal property.

(2) Move, store, ship, restore, maintain, repair, improve, manage, preserve and insure tangible personal property.

(3) In general, exercise all powers with respect to tangible personal property that I could if present.

D. To transact all of my business of any kind, including the receipt, payment or compromise of all accounts, bequests, investment or other income, debts and taxes which may now or hereafter be due or payable by me or to me.

E. To execute all deeds, agreements, and such other instruments in writing of whatever kind as my Agents deem appropriate.

F. To engage in banking and financial transactions, including the power to:

(1) Sign checks, drafts, orders, notes, bills of exchange and other instruments ("items") or otherwise make withdrawals from checking, savings, transaction, deposit, loan or other accounts in my name alone or with another or others, including either or both of my Agents, and endorse items payable to me and receive the proceeds in cash or otherwise.

(2) Open and close such accounts in my name alone or with another or others, including either or both of my Agents, purchase and redeem savings certificates, certificates of deposit or similar instruments in my name alone or with another or others, including either or both of my Agents, and execute and deliver receipts for any funds withdrawn or certificates redeemed.

(3) Deposit any funds received for me in my accounts.

(4) Do all acts regarding checking, savings, transaction, deposit, loan or other accounts, savings certificates, certificates of deposit or similar instruments, the same as I could do if personally present.

(5) Sign any tax information or reporting form required by federal, state or local taxing authorities, including, but not limited to, any Form W-9 or similar form.

(6) In general, transact any business with a banking or financial institution that I could if present.

G. To enter any safe deposit box which I own individually or with another person, and to remove in whole or in part the contents thereof, to make deposits therein, to terminate the use of any such safe deposit box, or to open new safe deposit boxes, and to transfer contents among such safe deposit boxes; provided, however, that my Agents shall not deposit or keep in any such safe deposit boxes any property in which either of my Agents has a personal interest.

H. To pursue claims and litigation, including the power to:

(1) Institute, prosecute, defend, abandon, arbitrate, compromise, settle or otherwise dispose of, and appear for me in, any legal proceedings before any tribunal regarding any claim relating to me or to any property interest of mine.

(2) Collect and receipt for any claim or settlement proceeds; waive or release rights of mine; employ and discharge attorneys and others on such terms (including contingent fee arrangements) as my Agents deem appropriate.

(3) In general, exercise all powers with respect to claims and litigation that I could if present.

I. To engage in stock, bond and other securities transactions, including the power to:

(1) Buy or sell (including short sales) at public or private sale for cash or credit or partly for cash all types of stocks, bonds and securities; exchange, transfer, hypothecate, pledge or otherwise dispose of any stock, bond or other security.

(2) Collect dividends, interest and other distributions.

(3) Vote in person or by proxy, with or without power of substitution, either discretionary, general or otherwise, at any meeting.

(4) Join in any merger, reorganization, voting-trust plan or other concerted action of security holders, and make payments in connection therewith.

(5) Hold any evidence of the ownership of any stock, bond or other security belonging to me in the name of a nominee selected by my Agents.

(6) Deposit or arrange for the deposit of securities in a clearing corporation as defined in Division 8 of Title 13 (relating to investment securities).

(7) Receive, hold or transfer securities in book-entry form.

(8) Invest and reinvest my assets in such investments, including notes, mortgages, mutual funds, money market funds and cash management accounts as my said Agents deem appropriate, and not limited to those investments in which Agents are authorized by law to invest.

(9) Exercise stock options and for such purpose to borrow, pledging any of my personal property as collateral therefor.

(10) In general, exercise all powers with respect to stocks, bonds and securities that I could if present.

J. To employ such attorneys, employees or representatives as my Agents deem appropriate, and to pay any fees, wages or other charges with respect thereto for which I am now or may hereafter become liable.

K. To borrow money on such terms and conditions as my Agents deem appropriate, and to pledge as collateral therefor any of my assets.

L. To take any actions on my behalf with respect to any partnership, general or limited, or other business in which I may have an interest.

M. To create a trust for my benefit containing such provisions as to distribution of income and principal, permissible beneficiaries, revocation, amendment and termination as my Agents deem appropriate, and to transfer legal title to any of my property to the Trustee(s), including either or both of my said Agents designated in the deed of trust.

N. To add any of my property to an existing trust for my benefit containing any provision whatsoever regarding distribution of income and principal, permissible beneficiaries, revocation, amendment and termination.

O. To claim an elective share of an estate.

P. To release or disclaim any interest in property which my said Agents deem appropriate.

Q. To handle interests in estates and trusts, including the power to receive a bequest, devise, gift or other transfer of real or personal property to me in my own right or as a fiduciary for another, and give full receipt and acquittance therefor or a refunding bond therefor; approve accounts of any estate, trust, partnership or other transaction in which I may have an interest; and enter into any compromise and release in regard thereto.

R. To renounce or resign any fiduciary position to which I have been appointed, and to terminate my liability with respect to any said position in such manner, formal or informal, as my said Agents deem appropriate.

S. To withdraw the income or corpus of any trust over which I have the power to make withdrawals or as to which any Trustee thereof has the authority to make discretionary distributions to me or for my benefit.

T. To authorize my admission to any medical, nursing, residential or similar facility, to enter into agreements for my care, and to authorize such medical and surgical procedures as my said Agents deem advisable; provided, however, that such authority shall be exercised consistently with any declaration I may have made in any Living Will, Declaration, Advanced Health Care Directive, or any other similar statement.

U. To pursue tax matters, including the power to:

(1) Prepare, sign, verify and file any tax return on my behalf, including, but not limited to, joint returns and declarations of estimated tax; examine and copy all of my tax returns and tax records.

(2) Sign an Internal Revenue Service power of attorney form.

(3) Represent me before any taxing authority; protest and litigate tax assessments; claim, sue for and collect refunds of taxes, penalties and interest, and to receive, endorse and collect checks in payment of such refunds; waive rights and sign all documents required to settle, pay and determine tax liabilities; sign waivers extending the period of time for the assessment of taxes or tax deficiencies.

(4) In general, exercise all powers with respect to tax matters that I could if present.

V. To receive government benefits, including the power to prepare, sign and file any claim or application for Social Security, unemployment, military service or other government benefits; collect and receipt for all government benefits or assistance; and, in general, exercise all powers with respect to government benefits that I could if present.

W. To engage in insurance transactions, including the power to:

(1) Purchase, continue, renew, convert or terminate any type of insurance (including, but not limited to, life, accident, health, disability or liability insurance); and pay premiums and collect benefits and proceeds under insurance policies.

(2) Exercise nonforfeiture provisions under insurance policies.

(3) In general, exercise all powers with respect to insurance that I could if present.

X. To engage in retirement plan transactions, including the power to contribute to, withdraw from and deposit funds in any type of retirement plan (including, but not limited to, any tax qualified or nonqualified pension, profit sharing, stock bonus, employee savings and retirement plan, deferred compensation plan or individual retirement account); select and change payment options for me; make rollover contributions from any retirement plan to other retirement plans; waive any right or benefit available to me under any retirement plan; and, in general, exercise all powers with respect to retirement plans that I could if present.

Y. To make unlimited gifts on my behalf of any property in which I have an interest to my spouse and my issue, in such amounts and subject to such terms and conditions, whether outright or in trust, as my said Agents deem appropriate, and to consent, pursuant to Section 2513 of the Internal Revenue Code of 1986, as amended, to the making of "split gifts" by myself and my spouse.

Z. To make anatomical gifts of all or parts of my body and arrange for and consent to procedures to make anatomical gifts in accordance with Chapter 86 of the Pennsylvania Probate, Estates and Fiduciaries Code, 20 Pa. C.S.A. § 8611 et seq.

I hereby give to my said Agents full power and authority for any of the purposes aforesaid to appoint any additional Agents(s) and the same to remove at any time. It is my unequivocal intention to give to my said Agents the most comprehensive powers and authority to act for me in all matters as fully and effectively to all intents and purposes as I might or could do myself, the above specifically enumerated powers being in exemplification of the full, complete and general power herein granted, and not in limitation thereof. I hereby ratify and confirm all that my said Agents shall lawfully do by virtue of these presents and I hereby declare that any act lawfully done hereunder by my said Agents shall be binding on me, and my heirs, legal and personal representatives, and assigns.

My said Agents shall not be liable to any extent for any loss or depreciation in value with respect to any of my property resulting from any action taken pursuant to this instrument.

This Power of Attorney shall continue in force and may be accepted and relied upon in good faith by my said Agents or by anyone to whom it is presented despite my purported revocation of it, or any uncertainty as to whether I am dead or alive, or my incapacity from whatever cause, and until my said Agents or such other person(s) have actual written notice of my revocation of it, of my death, or of the revocation of it by an appointed guardian of my estate or person or similar fiduciary after an adjudication of my incapacity.

It is intended that this Power of Attorney shall be construed according to and governed by the laws of the Commonwealth of Pennsylvania, specifically including Chapter 56 of the Pennsylvania Probate, Estates and Fiduciaries Code, 20 Pa. C.S.A. Section 5601 et seq., notwithstanding the laws of any jurisdiction where I may at any time reside or where this Power of Attorney may be presented.

I hereby appoint my Agents as guardians of my person and estate if such appointment becomes necessary.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 20th day of July, 2000.

WITNESSES:

Reldon W. Cooper (SEAL)
Reldon W. Cooper

COMMONWEALTH OF PENNSYLVANIA)
) SS:
COUNTY OF BUTLER)

On this 20th day of July, 2000, before me, a Notary Public, in and for the Commonwealth of Pennsylvania, personally appeared RELDON W. COOPER, and in due form of law acknowledged the foregoing Power of Attorney to be his act and deed and desired the same to be recorded as such.

Witness my hand and Notarial Seal the day and year aforesaid.

Robert B Williams
Notary Public

My Commission Expires:

Notarial Seal
Robert B Williams, Notary Public
Pittsburgh, Allegheny County
My Commission Expires Dec. 18, 2003
Member, Pennsylvania Association of Notaries

ACKNOWLEDGMENT BY AGENTS

WE, LORA LEE SAIBER and JEANIE B. FRANKE, have read the attached Power of Attorney and we are the persons identified as the Agents for the Principal. We hereby acknowledge that in the absence of a specific provision to the contrary in the Power of Attorney or in 20 Pa.C.S., when we act as Agents:

We shall exercise the powers for the benefit of the Principal.

We shall keep the assets of the Principal separate from our assets.

We shall exercise reasonable caution and prudence.

We shall keep a full and accurate record of all actions, receipts and disbursements on behalf of the Principal.

Date: July 20, 2000

Lora Lee Saiber

Lora Lee Saiber

Date: July 20, 2000

Jeanie B. Franke

Jeanie B. Franke