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# **Return of Private Foundation**

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

OMB No 1545-0052

Inter	al Re	venue Service	Note. The for	undation may	be able to ι	ise a copy of this	return to sati	sfy state repo	rting requirem		
For	calen	ıdar year 2009	, or tax year beginning		21,	2009	, and e	nding	DEC 31	, 2009	
G (	heck	all that apply:	X Initial retur	n	☐ Ir	itial return of a fo	ormer public (	charity		Final return	
			Amended r	return	<u>[_</u>	Address chan	ge		Name change		
Hs	the	IRS Name of	foundation						A Employer	identification	number
	abel										
	erwi		TH AND DIA	NE MAT	SUURA	FOUNDA	TION		26-4	584711	
	print	Number an	d street (or PO box number	er if mail is not de	elivered to str	eet address)		Room/suite	B Telephone	number	
	r type		INAPO STRE	ET				<u></u>	(808)	) 428-	1242
	Sper		wn, state, and ZIP code	!					C If exemption	application is pe	ending, check here
11121	IUCU	HONOI		6825-1				_	D 1. Foreign	organizations,	, check here
H (	heck	type of organia	zation: X Sectio	n 501(c)(3) ex	empt priva	te foundation			2. Foreign of check he	rganizations mee re and attach cor	eting the 85% test, putation
	Se	ction 4947(a)(1	l) nonexempt charitable	e trust 🔝	Other taxal	ole private founda	ation		E If private for	oundation stat	us was terminated
i F	ir ma	arket value of al	l assets at end of year	J Accounti	ng method	: X Cash	Accr	rual			A), check here
		Part II, col. (c)	, line 16)	<u> </u> 0	her (specif	y)			F If the foun	dation is in a 6	0-month termination
	-\$		1,033,530.		mn (d) mu	ist be on cash i	basis.)		under sect	ion 507(b)(1)	B), check here
Pa	<u>ırt l</u>	Analysis of R	levenue and Expenses	d (d) may not	(a) R	evenue and		vestment		sted net	(d) Disbursements for chantable purposes
			ounts in columns (b), (c), ar al the amounts in column (		<u> </u>	ses per books	inci	ome	inco		(cash basis only)
	1	Contributions,	gifts, grants, etc., rece	ived .	1,0	000,000.			N/	A	
	2		if the foundation is not required t	to attach Sch B	ļ <u>.</u>						
01.N7	3	Interest on savin cash investment	gs and temporary s,								
<b>~</b> ∛	4	Dividends and	interest from securities	s		15,692.	1	5,692.	ļ		STATEMENT 1
≄ ક્ય	5a	Gross rents			ļ						
=	Ь	Net rental income	e or (loss)								
	6a		from sale of assets not on			1,103.					<del></del>
Revenue	b	Gross sales price assets on line 6a	30 mile 10 mil	,163.							
Š	7	Capital gain net i	ncome (from Part IV, line 2)					<u>1,103.</u>			·
4	8	Net short-term	ı capıtal gain								<del></del>
	9	Income modifi			ļ						
	10a	Gross sales less and allowances									·
	b	Less: Cost of goo	ods sold								
	C	Gross profit or	(loss)						ļ		
	11	Other income				146.		146.			STATEMENT 2
	12	Total. Add line	es 1 through 11	••	1,0	16,941.	1	<u>6,941.</u>			
	13		f officers, directors, trustee			0.		0.			0.
	14		e salaries and wages								
Ø	15	•	, employee benefits								
~	l	Legal fees									
Expense	l	Accounting fee	==			2 1 7 0		2 1 7 0			
	l	Other professi	onal fees ST	. 3 TM	-	3,179.		<u>3,179.</u>	<del>  </del>		0.
Administrative	l	Interest		•							
Ťra	18	Taxes							-	-	
inis	19	Depreciation a	nd depletion								
Ę	20	Occupancy							-		
٩	21		ences, and meetings						<del> </del>		
and	22	Printing and p							<del> </del>	<del></del>	
ing	23	Other expense		•			<del> </del>		<del> </del>		
rat	24	-	g and administrative		!	2 457		2 170			^
Operating		-	d lines 13 through 23		-	3,179.		<u>3,179.</u>	ļ		<u> </u>
_			gifts, grants paid	CEIVE	<u> </u>	44,700.			<del>                                     </del>		44,700.
	26	•	s and disbursements.		S	47,879.		2 150			44 700
		Add lines 24 a		<del>ig a a ga</del>				<u>3,179.</u>	<del> </del>		44,700.
	27	Subtract line 2	6 from line CD2: AF	14 a m m m m	SS						
	a	Excess of revenu	e over expenses and disbu	rsements		69,062.	- 4	2 760	<del> </del>		
			it income in negative poi		الال		1	<u>3,762.</u>		<u> </u>	
9235			ncome (if negative, enter		A - 4 A1 *		······································	<u></u> -	N/	<u>~</u>	Form <b>990-PF</b> (2009)
02-0	-10	∟HA FOrPr	ivacy Act and Paperwo	ork Reduction	ACI NOUCE	, see we instruct	UONS.				1000 330-FF (2009)

=		0-PF (2009) KENNETH AND DIANE MATSUU	RA FOUNDATION Beginning of year	26-4 End of	1584711 Page 2 year
P	art	Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only	(a) Book Value	(b) Book Value	(c) Fair Market Value
_	1	Cash - non-interest-bearing		318,782.	
		Savings and temporary cash investments			
		Accounts receivable ▶			
	ľ	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			
	ľ				
	7	disqualified persons			
	'	Less: allowance for doubtful accounts			
v	R	Inventories for sale or use			
Assets	i	Prepaid expenses and deferred charges			
Ąŝ		Investments - U.S. and state government obligations			
	l	Investments - corporate stock STMT 4	0.	233,189.	274,532.
	l	Inventments, cornerate bands		23372031	2,2,0021
	1	Investments - corporate bonds Investments - land, buildings, and equipment basis			<del>-</del>
	<b>'</b> ''	Less accumulated depreciation			
	12	Investments made and look	·		<del> </del>
	13	Investments - other STMT 5	0.	415,005.	438,130.
				413,0031	130/1301
	14	Less accumulated deprecation			
	45		0.	2,086.	2,086.
	10	Other assets (describe STATEMENT 6)		2,000.	<u> </u>
	16	Total assets (to be completed by all filers)	0.	969,062.	1,033,530.
		Accounts payable and accrued expenses		J0J,002.	1,033,330.
		<b>f</b>			
-	18	Grants payable			
Liabilities	19				
豆	20	Loans from officers, directors, trustees, and other disqualified persons  Mortgages and other notes payable	<del></del>		
프		Other liabilities (describe )		· · · · · · · · ·	
	22	Other habilities (describe			
	00	Total liabilities (add lines 17 through 22)	0.	0.	
_	23	Foundations that follow SFAS 117, check here		<del></del>	
		Tournations distributed the first transfer to the first transfer transfer to the first transfer			
S	0.4	and complete lines 24 through 26 and lines 30 and 31.			
Š	24	Unrestricted			
or Fund Balances	25	Temporarily restricted	<del></del>		
g G B	26	Permanently restricted  Foundations that do not follow SFAS 117, check here			
ᆵ		•			
٥		and complete lines 27 through 31.	0.	0.	
	27	Capital stock, trust principal, or current funds Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
Assets	28		0.	969,062.	
Net A	29	Retained earnings, accumulated income, endowment, or other funds	0.	969,062.	
ž	30	Total net assets or fund balances		305,002.	
		TALLY AND THE ADMINISTRATION OF THE ADMINIST	0.	969,062.	
_	31	Total liabilities and net assets/fund balances		303,002.	<del></del>
P	art	Analysis of Changes in Net Assets or Fund Ba	lances		···
1	Tota	net assets or fund balances at beginning of year - Part II, column (a), line 3	0		
	(mus	st agree with end-of-year figure reported on prior year's return)		1	0.
2	Ente	r amount from Part I, line 27a		2	969,062.
3		r increases not included in line 2 (itemize)		3	0.
4		lines 1, 2, and 3		4	969,062.
5	Decr	eases not included in line 2 (itemize)		5	0.
6	Tota	net assets or fund balances at end of year (line 4 minus line 5) - Part II, col	umn (b), line 30	6	969,062.
					Earm 000-DE (2000)

	NETH AND DIANE M and Losses for Tax on In			TIC	ON_		26-458	3 <b>4711</b> Page 3
(a) List and descr	the the kind(s) of property sold (e.g. rehouse; or common stock, 200 shs	., real estate,	IIICOIIIC	( <b>b</b> ) H	low acq Purcha	uired	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a AMERIPRISE - L'		· · ·		"	E		04/27/09	12/31/09
b JANUS FLEX BONI				<del>                                     </del>	F		07/07/09	12/31/09
С					=		0.,0.,05	12732703
d								
e								
(e) Gross sales price	(f) Depreciation allowed (or allowable)		or other basis pense of sale				(h) Gain or (los: (e) plus (f) minus	
a 163.								163.
b 30,000.			29,06	0.				940.
С		_						
d								
e								
Complete only for assets showing	g gain in column (h) and owned by t	the foundation	on 12/31/69			(	I) Gains (Col. (h) gair	n minus
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69		ess of col. (ı) ol. (j), ıf any			cò	i. (k), but not less that Losses (from col.	an -0-) or
a								163.
b								940.
C								
d								
е								
2 Capital gain net income or (net cap	oital loss) { If gain, also enter	in Part I, line 7 In Part I, line 7	, <u>, .</u>	. } [	2			1,103.
<ol> <li>Net short-term capital gain or (loss if gain, also enter in Part I, line 8, or</li> </ol>		d (6):		}				
If (loss), enter -0- in Part I, line 8	4040()	D - 1 1	<del></del>		3		N/A	<u> </u>
Part V Qualification U	nder Section 4940(e) for					ent inc	come	N/A
If section 4940(d)(2) applies, leave th  Was the foundation liable for the secti  If "Yes," the foundation does not quali	is part blank. ion 4942 tax on the distributable am fy under section 4940(e). Do not co	ount of any yea	ır ın the base per	riod?	, 			Yes No
1 Enter the appropriate amount in ea	· · · · · · · · · · · · · · · · · · ·	Icuons before r	naking any entri				<del></del>	(4)
(a) Base period years Calendar year (or tax year beginnin	g in) Adjusted qualifying dist	tributions	Net value of no	(c) nchari	table-us	se assets	Distri (col. (b) dr	(d) bution ratio vided by col. (c))
2008			<del> </del>					
2007								
2006								<del>.</del>
2005	<del>-</del>	-						<del></del>
2004	<u></u>							<del> </del>
<ul><li>Total of line 1, column (d)</li><li>Average distribution ratio for the 5 the foundation has been in existen</li></ul>	year base period - divide the total c	on line 2 by 5, o	r by the number	 of yea	rs		3	
4 Enter the net value of noncharitable	e-use assets for 2009 from Part X, I	ıne 5		-			4	
5 Multiply line 4 by line 3							. 5	
6 Enter 1% of net investment income	e (1% of Part I, line 27b)				-	-	6	
7 Add lines 5 and 6				-			7	
Enter qualifying distributions from			ita that and	a o 10/	 tou		8	
See the Part VI instructions.	line 7, check the box in Part VI, line	iu, anu comple	ne mai part usin	y a 1%	tax rat	 	······································	

Forn	n 990-PF (2009) KENNETH AND DIANE MATSUURA FOUNDATION 26-4584			Page 4
Pa	art VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see i	<u>nstrı</u>	ıctio	ns)
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%		2	75.
	of Part I, line 27b			-
C	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			0.
3	Add lines 1 and 2		2	75.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		2	75.
6	Credits/Payments:		,	
а	2009 estimated tax payments and 2008 overpayment credited to 2009			
b	Exempt foreign organizations - tax withheld at source			
C	Tax paid with application for extension of time to file (Form 8868)			
d	Backup withholding erroneously withheld			
	Total credits and payments. Add lines 6a through 6d			0.
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		2	75.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
	Enter the amount of line 10 to be: Credited to 2010 estimated tax			
	art VII-A Statements Regarding Activities			
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in		Yes	No
	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
	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 .			
е	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation			1
	managers.▶\$ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		Х
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or			
	bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	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		
	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:			
	By language in the governing instrument, or			
	By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law			
	remain in the governing instrument?	6	X	
7	Did the foundation have at least \$5,000 in assets at any time during the year?	7	Х	
	If "Yes," complete Part II, col. (c), and Part XV.			i
8a	Enter the states to which the foundation reports or with which it is registered (see instructions)	,		
	HI	,		
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	Х	
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 STMT 7	10	Х	
	<del></del>	n <b>990</b>	-PF(	2009)

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P	art 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	Х	-
	Website address ► NA			
14	The books are in care of ▶ DIANE MATSUURA Telephone no. ▶ (808)	428	-12	42
	Located at ►803 AINAPO ST, HONOLULU, HI ZIP+4 ►96			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here		<b>→</b>	
	and enter the amount of tax-exempt interest received or accrued during the year	N	/A	
P	art 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
18	a 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?			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from)	1 1	1	
	a disqualified person?			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?		l	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1 1	1	
	(5) Transfer any income or assets to a disqualified person (or make any of either available	1 1		
	for the benefit or use of a disqualified person)?	1		
	(6) Agree to pay money or property to a government official? (Exception. Check "No"	1		
	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.)			
	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			
•	hefere the First day of the toy was heritaged a 20000	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 X No			
	The series	1		
,	b Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect			
٠	valuation of assets) to the year's undistributed income? (If applying the provisions of section 4342(a)(2) to all years listed, answer "No" and attach	1 1		
	27/2	2ь		
	statement - see instructions.)	20		
•				
٥.	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time			
J				
	during the year?			
•	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,			
		1 2		
4 -	Form 4720, to determine if the foundation had excess business holdings in 2009.)  N/A	3b		
	a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	-+	<u>X</u>
t	b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that		1	v
	had not been removed from jeopardy before the first day of the tax year beginning in 2009?	<u>  4b  </u> m <b>990</b> -	DE (	X
	FOI	・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	-r-r- (2	(צטט:

orm 990-PF (2009) KENNETH AND DIANE MATSUU Part VII-B Statements Regarding Activities for Which	RA FOUNDATION		26-45847	11 Page <u>6</u>
	FUIII 4/20 Way be F	required (contin	luea)	
<ul> <li>5a During the year did the foundation pay or incur any amount to:</li> <li>(1) Carry on propaganda, or otherwise attempt to influence legislation (section)</li> </ul>	a 4046(a)\2		es X No	
(2) Influence the outcome of any specific public election (see section 4955);			23 [24] 110	
· · · · · · · · · · · · · · · · · · ·			es X No	
any voter registration drive?  (3) Provide a grant to an individual for travel, study, or other similar purposes		· —	es X No	
(4) Provide a grant to an organization other than a charitable, etc., organization			.5 (22) 110	
509(a)(1), (2), or (3), or section 4940(d)(2)?			es X No	
(5) Provide for any purpose other than religious, charitable, scientific, literary			.5 (22) 110	
the prevention of cruelty to children or animals?			es X No	
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify un	der the exceptions described i		23 122 110	
section 53.4945 or in a current notice regarding disaster assistance (see instri			Ŋ/A	5b
Organizations relying on a current notice regarding disaster assistance check l				
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption is				
expenditure responsibility for the grant?			es No	
If "Yes," attach the statement required by Regulations section 53.494				
6a Did the foundation, during the year, receive any funds, directly or indirectly, to	• •			
a personal benefit contract?		☐ <b>Y</b>	es X No	
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a		•		6b X
If "Yes" to 6b. file Form 8870.	, or other contracts			
7a At any time during the tax year, was the foundation a party to a prohibited tax:	shelter transaction?	Y	es X No	,
<b>b</b> If yes, did the foundation receive any proceeds or have any net income attribute				7b
Part VIII Information About Officers, Directors, Trust Paid Employees, and Contractors				
List all officers, directors, trustees, foundation managers and their	compensation.			
	(b) Title, and average	(c) Compensation	(d) Contributions to employee benefit plans and deferred	(e) Expense account, other
(a) Name and address	hours per week devoted to position	(If not paid, enter -0-)	and deferred compensation	account, other allowances
KENNETH MATSUURA	PRESIDENT	enter -0-7	Conspensation	anowanicos
803 AINAPO ST	KEGIDENI			
70707 III II 00025 1040	1.00	0.	0.	0.
DIANE MATSUURA	VICE PRESIDEN		9_5	
803 AINAPO ST	1102 1112222	-		
HONOLULU, HI 96825-1048	1.00	0.	0.	0.
LEIGH ANNE COLBERT	SECRETARY			
803 AINAPO ST	1			
HONOLULU, HI 96825-1048	1.00	l 0.	0.	0.
KEVEN MATSUURA	TREASURER			
803 AINAPO ST				
HONOLULU, HI 96825-1048	1.00	٥.	l o.	0.
2 Compensation of five highest-paid employees (other than those inc				
(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				
210-12	1			
	1			
	]			
	]		<u> </u>	
Total number of other employees paid over \$50,000			. •	0

	1584711 Page 7
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
SUPPORT OF VARIOUS 501(C)(3) ORGANIZATIONS. FOR 2009,	
EIGHTEEN ORGANIZATIONS WERE SUPPORTED BY THE FOUNDATION.	44,700.
2	-
3	
4	
Part IX-B Summary of Program-Related Investments	A
Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.  1 N/A	Amount
I N/A	
2	
All other program-related investments. See instructions.	
Total. Add lines 1 through 3	0.

P	art X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations	ndations, se	e instructions.)
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		<del></del>
a	Average monthly fair market value of securities	1a	323,212.
	Average of monthly cash balances	1b	368,829.
	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	692,041.
е	Reduction claimed for blockage or other factors reported on lines 1a and		
	1c (attach detailed explanation)		
2	Acquisition indebtedness applicable to line 1 assets	2	O.
3	Subtract line 2 from line 1d	3	692,041.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	10,381.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	681,660.
6	Minimum investment return, Enter 5% of line 5 ADJUSTED FOR SHORT TAX PERIOD	6	32,215.
P	<b>Distributable Amount</b> (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and foreign organizations check here   and do not complete this part.)	d certain	_
1	Minimum investment return from Part X, line 6	1	32,215.
2a	Tax on investment income for 2009 from Part VI, line 5		
b	Income tax for 2009. (This does not include the tax from Part VI.)		
C	Add lines 2a and 2b	2c	275.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	31,940.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	31,940.
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	31,940.
P	art XII Qualifying Distributions (see instructions)		•
1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
а	Expenses, contributions, gifts, etc total from Part I, column (d), line 26	1a	44,700.
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:	1	
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	44,700.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment		
	ıncome. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	44,700.
	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation of 4940(e) reduction of tax in those years.	ualifies for th	e section

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Form 990-PF (2009) KENNETH AND	DIANE MATSU	RA FOUNDATION	26-45	84711 Page 9
Part XIII Undistributed Income (see i	nstructions)		-	-
	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI,				
line 7				31,940.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0	
<b>b</b> Total for prior years:				
		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
<b>b</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: ► \$ 44,700.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior	•			
years (Election required - see instructions)		0.		
c Treated as distributions out of corpus				
(Election required - see instructions)	0.			******
d Applied to 2009 distributable amount				31,940.
e Remaining amount distributed out of corpus	12,760.			
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:	-			,
2 Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	12,760.			- 4
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				0.
7 Amounts treated as distributions out of				
corpus to satisfy requirements imposed by				
		1	l l	

0.

0.

12,760.

section 170(b)(1)(F) or 4942(g)(3)

8 Excess distributions carryover from 2004

Subtract lines 7 and 8 from line 6a

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

12,760

1 a If the 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  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 the 2a.  c Qualifying distributions from Part XII, line 4 for each year listed  4 Amounts included in line 2c not used directly for active conduct of exempt activities.  c 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 Assate's alternative test rener:  (1) Value of all assets  (2) Value of all assets (each year listed of more than \$42(0)(3)(B)(0)  b Endowment alternative test - enter:  (3) Total support other than gross investment income (interest, dividends, rents, payments on securibies losarie, section \$12(a)(5)), or royalities  (2) Support from general public and 50 more exempt organizations generally public and so more exempt organization (4), gross investment income (interest, dividends, rents, payments on securibes losaries)  1 Information Regarding Foundation Managers:  a List any managers of the foundation who have contributed more than \$2% of the total contributions received by year (but only if they have contributed more than \$5.000). (See section 507(d)(2).)  SEE STATEMENT 8  b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large 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	N/A	- <b>4584711</b> Pa
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Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:  Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and d the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other condition  a The name, address, and telephone number of the person to whom applications should be addressed:  ENNETH AND DIANE MATSUURA, (808) 428-1242  03 AINAPO ST, HONOLULU, HI 96825-1048  b The form in which applications should be submitted and information and materials they should include:  ONTACT FOUNDATION  c Any submission deadlines:	<b>,</b>	
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ENNETH AND DIANE MATSUURA, (808) 428-1242 03 AINAPO ST, HONOLULU, HI 96825-1048 b The form in which applications should be submitted and information and materials they should include: ONTACT FOUNDATION c Any submission deadlines:	•	•
ENNETH AND DIANE MATSUURA, (808) 428-1242  03 AINAPO ST, HONOLULU, HI 96825-1048  b The form in which applications should be submitted and information and materials they should include:  ONTACT FOUNDATION  c Any submission deadlines:		
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CONTACT FOUNDATION c Any submission deadlines:		
c Any submission deadlines:		
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d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions	s. or other factors:	
ONE	., or outer tactors.	
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Grants and Contributions Paid During the Recipient	If recipient is an individual,		Durages of grant or	
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	or substantial contributor	Todiplott		
		:		
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SEE STATEMENT 9				44 70
Total		• • • • • • • • • • • • • • • • • • • •	▶ 3a	44,70
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NONE				
NONL				
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Enter gross amounts unless otherwise indicated.	Unrelated business income			by section 512, 513, or 514	(e)
• • • • • • • • • • • • • • • • • • • •	(a)	(b)	(C) Exclu-	(d)	Related or exempt
1 Program service revenue:	Business code	Amount	sion	Amount	function income
a					
b					
C					<del></del>
d		<del></del>			<del> </del>
e					<del> </del>
f		<del></del>			
g Fees and contracts from government agencies		-			
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					<u>-</u>
4 Dividends and interest from securities			14	15,692.	
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			14	146.	
8 Gain or (loss) from sales of assets other					
than inventory			18	1,103.	
9 Net income or (loss) from special events			_   _		
O Gross profit or (loss) from sales of inventory					<del></del>
1 Other revenue:					
a		-			
b					
C					
d					
e				16 041	
2 Subtotal. Add columns (b), (d), and (e)			0.	16,941.	
(See worksheet in line 13 instructions to verify calculations.)					16,941

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

<b>-</b>	the foundation's ex	empt purposes (	other than by providin	g runas for such pu	poses).	 	
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923621 02-02-10

Form **990-PF** (2009)

Form 990-PF (2009) Page 13 Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable **Exempt Organizations** Yes No 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) **b** Other transactions: (1) Sales of assets to a noncharitable exempt organization X (2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets ..... 1b(3) X (4) Reimbursement arrangements (5) Loans or loan guarantees ..... X 1b(5) X (6) Performance of services or membership or fundraising solicitations c Sharing of facilities, equipment, mailing lists, other assets, or paid employees d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. (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 X No in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes if "Yes," complete the following schedule. (a) Name of organization (b) Type of organization (c) Description of relationship N/A Under penalties of pergury, 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, of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge Sign Here fature of officer or trustee Sigg Preparer's identifying number Check if Preparer's

Form **990-PF** (2009)

125121

406-245-5136

S o

Paid reparer'

signature

Firm's name (or yours

if self-employed). address, and ZIP code ANDERSON ZURMUEHLEN & CO.,

MT 59102

1601 LEWIS AVE, STE 105

BILLINGS.

employed >

EIN >

Phone no.

#### Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Name of the organization

#### **Schedule of Contributors**

➤ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

**Employer identification number** 

26-4584711 KENNETH AND DIANE MATSUURA FOUNDATION Organization type (check one): Filers of: Section: 501(c)( Form 990 or 990-EZ ) (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 chantable 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

Special Rules

contributor. Complete Parts I and II.

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.

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%

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

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.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Page 1 of 1 of Parti

Name of organization

Employer identification number

## KENNETH AND DIANE MATSUURA FOUNDATION

26-4584711

Part I	Contributors (see instructions)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	KENNETH AND DIANE MATSURRA  803 AINAPO ST  HONOLULU, HI 96825-1048	\$1,000,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		<b>\$</b>	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 of there is a noncash contribution.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
	<u> </u>	\$	Person Payroll Oncash 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 DIVIDENT	OS AND	INTER	EST	FROM	SEC	JRITII	S.	STATEMENT	1
SOURCE	C	GROSS	AMO	UNT		PITAL DIVIDE	GAINS ENDS	COLUMN (A	.)
AMERIPRISE			15,	692.	·		0.	15,6	92.
TOTAL TO FM 990-PF, PART I, I	LN 4		15,	692.			0.	15,6	92.
FORM 990-PF	OTI	HER II	NCOM	E				STATEMENT	2
DESCRIPTION		1	REV	A) ENUE BOOKS	5	NET ]	B) INVEST- INCOME	(C) ADJUSTE NET INCO	
AMERIPRISE - NONDIVIDEND DISTRIBUTION				1	46.		146	•	
TOTAL TO FORM 990-PF, PART I	LINE 1	L1		1	46.	-	146	-	
FORM 990-PF (	THER PI	ROFES	SION	AL FE	EES		•	STATEMENT	3
DESCRIPTION	(A) EXPENS PER BO	SES		(B) INVE T INC			(C) JUSTED INCOME	(D) CHARITA E PURPOS	
SERVICE FEES	3 ,	,179.		3,	179	•		<del></del>	0.
TO FORM 990-PF, PG 1, LN 16C	3 ,	,179.		3,	179	·			0.
							<del> </del>	STATEMENT	4
FORM 990-PF	COR	PORATI	E ST	OCK				DIAIBMENT	
FORM 990-PF DESCRIPTION	CORE	PORATI	E ST	OCK	ВС	OOK VA	LUE	FAIR MARKE	T
	BD	PORATI	E ST	OCK	В(	24 36 37 80 40	ALUE 1,625. 5,080. 7,500. 0,123. 0,107. 1,754.	FAIR MARKE	85. 90. 80. 52.

FORM 990-PF O	THER INVESTMENTS		STATEMENT 5
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
AM CENT CORE PLUS	COST	83,484.	85,790.
FID ADV FLOAT RT H/INC	COST	62,146.	65,445.
FID ADV STRAT INCOME	COST	67,429.	71,195.
FRK INCOME	COST	25,668.	27,929.
JANUS FORTY	COST	25,000.	27,992.
JANUS HIGH YIELD	COST	25,747.	27,350.
JANUS FLEX BOND	COST	32,878.	34,235.
RVS ABSLT RTN CUR&INC	COST	50,888.	52,409.
VIRTUS M/S S/TRM BOND	COST	41,765.	45,785.
TOTAL TO FORM 990-PF, PART II, L	INE 13	415,005.	438,130.
FORM 990-PF	OTHER ASSETS		STATEMENT 6
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DIVIDENDS RECEIVABLE	0.	2,086.	2,086.
TO FORM 990-PF, PART II, LINE 15	0.	2,086.	2,086.
	BSTANTIAL CONTRIE VII-A, LINE 10	BUTORS	STATEMENT 7
NAME OF CONTRIBUTOR	ADDRESS		
KENNETH MATSURRA	803 AINAPO ST		
DIANE MATSURRA	803 AINAPO ST HONOLULU, HI		

	T XV - LINE 1A FOUNDATION MANAGERS	STAT	EMENT 8
NAME OF MANAGER			
KENNETH MATSUURA DIANE MATSUURA			
	AND CONTRIBUTIONS DURING THE YEAR	STAT	EMENT 9
RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
HONOLULU SYMPHONY 650 IWILEI SUITE 202 HONOLULU, HI 96817	NONE PHILANTHROPIC PURPOSES	501(C)(3)	5,000.
CAMP MEKOKIKO PO BOX 1529 HONOKAA, HI 96727	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.
HARRIS UNITED METHODIST CHURCH 20 S VINEYARD BLVD HONOLULU, HI 96813		501(C)(3)	2,000.
AMERICAN GUILD OF ORGANISTS-HI 1215 AKUPA PLACE KAILUA, HI 96734-4040	NONE PHILANTHROPIC PURPOSES	501(C)(3)	300.
HOLT INTERNATIONAL PO BOX 2880 EUGENE, OR 97402	NONE PHILANTHROPIC PURPOSES	501(C)(3)	15,000.
HOLT INTERNATIONAL PO BOX 2880 EUGENE, OR 97402	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.

KENNETH AND DIANE MATSUURA FOUN	DATION		26-4584711
HONOLULU THEATER FOR YOUTH 1302 QUEEN EMMA ST. RM. B209 HONOLULU, HI 96813	NONE PHILANTHROPIC PURPOSES	501(C)(3)	500.
UNIVERSITY OF ILLINOIS FOUNDATION 1305 WEST GREEN STREET CHAMPAIGN, IL 61801-2962	NONE PHILANTHROPIC PURPOSES	501(C)(3)	500.
DIAMOND HEAD THEATER 520 MAKAPUU AVE HONOLULU, HI 96816	NONE PHILANTHROPIC PURPOSES	501(C)(3)	500.
HOLT INTERNATIONAL PO BOX 2880 EUGENE, OR 97402	NONE PHILANTHROPIC PURPOSES	501(C)(3)	300.
CORNERSTONE CHRISTIAN FELLOWSHIP 13240 NE 20TH STREET, SUITE 22 BELLEVUE, WA 98005	NONE PHILANTHROPIC PURPOSES	501(C)(3)	500.
UNIVERSITY OF HAWAII FOUNDATION PO BOX 11270 HONOLULU, HI 96828-0270	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.
EMMANUEL'S PRE-SCHOOL 780 KEOLU DR. KAILUA, HI 96734	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.
KOKOKAHI TROPICAL HUNGER MISSION 47-004 OKANA PLACE KANEOHE, HI 96744	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.
HAWAII OPERA THEATER 848 S BERETANIA ST HONOLULU, HI 96813	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.

NONE

900 S BERETANIA ST HONOLULU, HI PHILANTHROPIC PURPOSES

1,000.

501(C)(3)

HONOLULU ACADEMY OF ARTS

KENNETH AND DIANE MATSUURA FOUN	DATION		26-4584711
FAMILY PROMISE OF HAWAII 69 N KAINALU DR KAILUA, HI 96734	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.
UIF/UIAA 1305 WEST GREEN STREET CHAMPAIGN, IL 61801-2962	NONE PHILANTHROPIC PURPOSES	501(C)(3)	100.
AFARI (AMERICAN FRIENDS OF ASIAN RURAL INSTITUTE) 11920 BURST ST SUITE 145 OMAHA, NE 68154-1598	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.
HOLT INTERNATIONAL PO BOX 2880 EUGENE, OR 97402	NONE PHILANTHROPIC PURPOSES	501(C)(3)	10,000.
WESLEY FOUNDATION 1351 CENTER ST HONOLULU, HI 96816	NONE PHILANTHROPIC PURPOSES	501(C)(3)	1,000.
TOTAL TO FORM 990-PF, PART XV, LI	NE 3A		44,700.