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Form 990-PF

## Return of Private Foundation

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

2009

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

For calendar year 2009, or tax year beginning 01-01-2009, and ending 12-31-2009

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

<b>Use the IRS label. Otherwise, print or type. See Specific Instructions.</b>	Name of foundation MILTON H DRESNER FOUNDATION INC	<b>A Employer identification number</b> 35-2204352		
	Number and street (or P O box number if mail is not delivered to street address) 28777 NORTHWESTERN HWY ROOM/SUITE 100	Room/ suite	<b>B Telephone number (see page 10 of the instructions)</b> (248) 354-6800	
	City or town, state, and ZIP code SOUTHFIELD, MI 48034		<b>C If exemption application is pending, check here</b> <input checked="" type="checkbox"/> <input type="checkbox"/>	

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

**I** Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 153,662** **J** Accounting method  Cash  Accrual  
 Other (specify) *(Part I, column (d) must be on cash basis.)*

**D 1. Foreign organizations, check here**    
**2. Foreign organizations meeting the 85% test, check here and attach computation**    
**E If private foundation status was terminated under section 507(b)(1)(A), check here**    
**F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here**

<b>Part I Analysis of Revenue and Expenses</b> <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))</i>		<b>(a) Revenue and expenses per books</b>	<b>(b) Net investment income</b>	<b>(c) Adjusted net income</b>	<b>(d) Disbursements for charitable purposes (cash basis only)</b>
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<b>Revenue</b>	1 Contributions, gifts, grants, etc , received (attach schedule)	246,500			
	2 Check <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	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) . . . . .				
	8 Net short-term capital gain . . . . .				
	9 Income modifications . . . . .				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold . . . . .					
c Gross profit or (loss) (attach schedule) . . . . .					
11 Other income (attach schedule) . . . . .					
<b>12 Total.</b> Add lines 1 through 11 . . . . .	246,500	0			

<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc			
	14 Other employee salaries and wages . . . . .			
	15 Pension plans, employee benefits . . . . .			
	16a Legal fees (attach schedule) . . . . .			
	b Accounting fees (attach schedule) . . . . .	2,232		
	c Other professional fees (attach schedule) . . . . .			
	17 Interest . . . . .			
	18 Taxes (attach schedule) (see page 14 of the instructions)	20		
	19 Depreciation (attach schedule) and depletion . . . . .			
	20 Occupancy . . . . .			
	21 Travel, conferences, and meetings . . . . .			
	22 Printing and publications . . . . .			
	23 Other expenses (attach schedule) . . . . .			
	<b>24 Total operating and administrative expenses.</b>			
	Add lines 13 through 23 . . . . .	2,252	0	0
	<b>25 Contributions, gifts, grants paid . . . . .</b>	102,255		102,255
	<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	104,507	0	102,255

<b>27 Subtract line 26 from line 12</b>			
	<b>a Excess of revenue over expenses and disbursements</b>	141,993	
	<b>b Net investment income</b> (if negative, enter -0-) . . . . .	0	
<b>c Adjusted net income</b> (if negative, enter -0-) . . . . .			

<b>Part II</b> <b>Balance Sheets</b>	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions )	Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>1</b>	Cash—non-interest-bearing . . . . .	11,669	153,662	153,662
<b>2</b>	Savings and temporary cash investments . . . . .			
<b>3</b>	Accounts receivable ►			
	Less allowance for doubtful accounts ►			
<b>4</b>	Pledges receivable ►			
	Less allowance for doubtful accounts ►			
<b>5</b>	Grants receivable . . . . .			
<b>6</b>	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) . . . . .			
<b>7</b>	Other notes and loans receivable (attach schedule) ►			
	Less allowance for doubtful accounts ►			
<b>8</b>	Inventories for sale or use . . . . .			
<b>9</b>	Prepaid expenses and deferred charges . . . . .			
<b>10a</b>	Investments—U S and state government obligations (attach schedule)			
<b>b</b>	Investments—corporate stock (attach schedule) . . . . .			
<b>c</b>	Investments—corporate bonds (attach schedule) . . . . .			
<b>11</b>	Investments—land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
<b>12</b>	Investments—mortgage loans . . . . .			
<b>13</b>	Investments—other (attach schedule) . . . . .			
<b>14</b>	Land, buildings, and equipment basis ►			
	Less accumulated depreciation (attach schedule) ►			
<b>15</b>	Other assets (describe ►) . . . . .			
<b>16</b>	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	11,669	153,662	153,662
<b>17</b>	Accounts payable and accrued expenses . . . . .			
<b>18</b>	Grants payable . . . . .			
<b>19</b>	Deferred revenue . . . . .			
<b>20</b>	Loans from officers, directors, trustees, and other disqualified persons			
<b>21</b>	Mortgages and other notes payable (attach schedule) . . . . .			
<b>22</b>	Other liabilities (describe ►) . . . . .			
<b>23</b>	<b>Total liabilities</b> (add lines 17 through 22) . . . . .		0	
	<b>Foundations that follow SFAS 117, check here ►</b> <input checked="" type="checkbox"/>			
	<b>and complete lines 24 through 26 and lines 30 and 31.</b>			
<b>24</b>	Unrestricted . . . . .	11,669	153,662	
<b>25</b>	Temporarily restricted . . . . .			
<b>26</b>	Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here ►</b> <input type="checkbox"/>			
	<b>and complete lines 27 through 31.</b>			
<b>27</b>	Capital stock, trust principal, or current funds . . . . .			
<b>28</b>	Paid-in or capital surplus, or land, bldg, and equipment fund			
<b>29</b>	Retained earnings, accumulated income, endowment, or other funds			
<b>30</b>	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	11,669	153,662	
<b>31</b>	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	11,669	153,662	

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b>	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) . . . . .	<b>1</b>	11,669
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	141,993
<b>3</b>	Other increases not included in line 2 (itemize) ►	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	153,662
<b>5</b>	Decreases not included in line 2 (itemize) ►	<b>5</b>	
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	153,662

## Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

Yes  No

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

**1** Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	68,705	9,156	7 503823
2007	169,108	8,239	20 525306
2006	136,738	7,390	18 503112
2005	173,788	10,290	16 889018
2004	208,784	8,932	23 374832
<b>2</b>	<b>Total of line 1, column (d).</b>		<b>86 79609</b>
<b>3</b>	<b>Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by</b>		
	<b>the number of years the foundation has been in existence if less than 5 years</b>		
<b>4</b>	<b>Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.</b>		<b>17,690</b>
<b>5</b>	<b>Multiply line 4 by line 3.</b>		<b>307,08</b>
<b>6</b>	<b>Enter 1% of net investment income (1% of Part I, line 27b).</b>		
<b>7</b>	<b>Add lines 5 and 6.</b>		<b>307,08</b>
<b>8</b>	<b>Enter qualifying distributions from Part XII, line 4.</b>		<b>102,25</b>

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

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

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

**Part VII-A Statements Regarding Activities**

		<b>Yes</b>	<b>No</b>
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	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . .	1b	No
<i>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.</i>			
c	Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .	1c	No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>	2	No
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? <i>If "Yes," attach a conformed copy of the changes</i>	3	No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	4a	No
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	4b	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>	5	No
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	Yes
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	7	Yes
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> MI		
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>	9	No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i> <input type="checkbox"/>	10	Yes

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions). . . . .	<input type="checkbox"/> 11		<input type="checkbox"/> No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? . . . . .	<input type="checkbox"/> 12		<input type="checkbox"/> No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . .	<input type="checkbox"/> 13	<input checked="" type="checkbox"/> Yes	
	Website address ► N/A			
14	The books are in care of ► MILTON H DRESNER Located at ► 28777 NORTHWESTERN HWY SUITE 100 SOUTHFIELD MI	Telephone no ► (248) 354-6800 ZIP +4 ► 48034		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here . . . . . ► 15 and enter the amount of tax-exempt interest received or accrued during the year . . . . . ►			

**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.

		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
1b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? . . . . . Organizations relying on a current notice regarding disaster assistance check here. . . . . ►		
1c	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? . . . . .		
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))		
2a	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? . . . . . If "Yes," list the years ► 20____, 20____, 20____, 20____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions) . . . . .		
3a	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20____, 20____, 20____, 20____		
3b	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3c	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). . . . .		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .		
4b	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? . . . . .		<input type="checkbox"/> No

**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))?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions). . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? . . . . .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)-(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. . . . .	<input checked="" type="checkbox"/>	5b	
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? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	No
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .			
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7b	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? . . . . .			

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation <b>(If not paid, enter -0-)</b>	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MILTON H DRESNER	PRESIDENT 1 00	0	0	0
28777 NORTHWESTERN HWY SOUTHFIELD, MI 480348321				
ROBERT J DRESNER	DIRECTOR 1 00	0	0	0
28777 NORTHWESTERN HWY 100 SOUTHFIELD, MI 480348321				
MARY ANN DRESNER	DIRECTOR 1 00	0	0	0
28777 NORTHWESTERN HWY 100 SOUTHFIELD, MI 480348321				
JANE DRESNER-SADAKA	DIRECTOR 1 00	0	0	0
28777 NORTHWESTERN HWY 100 SOUTHFIELD, MI 480348321				

**2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."**

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
<b>Total</b> number of others receiving over \$50,000 for professional services. . . . .		

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

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

Expenses

1	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)**

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

Amount

1 N/A	
2	
All other program-related investments. See page 24 of the instructions	
3	
<b>Total.</b> Add lines 1 through 3. . . . .	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes	
a	Average monthly fair market value of securities. . . . .	<b>1a</b> 0
b	Average of monthly cash balances. . . . .	<b>1b</b> 17,959
c	Fair market value of all other assets (see page 24 of the instructions). . . . .	<b>1c</b> 0
d	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b> 17,959
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>
2	Acquisition indebtedness applicable to line 1 assets. . . . .	<b>2</b>
3	Subtract line 2 from line 1d. . . . .	<b>3</b> 17,959
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions). . . . .	<b>4</b> 269
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b> 17,690
6	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	<b>6</b> 885

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

1	Minimum investment return from Part X, line 6. . . . .	<b>1</b> 885
2a	Tax on investment income for 2009 from Part VI, line 5. . . . .	<b>2a</b>
b	Income tax for 2009 (This does not include the tax from Part VI ). . . . .	<b>2b</b>
c	Add lines 2a and 2b. . . . .	<b>2c</b>
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	<b>3</b> 885
4	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>
5	Add lines 3 and 4. . . . .	<b>5</b> 885
6	Deduction from distributable amount (see page 25 of the instructions). . . . .	<b>6</b>
7	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	<b>7</b> 885

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes	
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	<b>1a</b> 102,255
b	Program-related investments—total from Part IX-B. . . . .	<b>1b</b>
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	<b>2</b>
3	Amounts set aside for specific charitable projects that satisfy the	
a	Suitability test (prior IRS approval required). . . . .	<b>3a</b>
b	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>
4	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b> 102,255
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions). . . . .	<b>5</b>
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	<b>6</b> 102,255

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

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

	<b>(a)</b> Corpus	<b>(b)</b> Years prior to 2008	<b>(c)</b> 2008	<b>(d)</b> 2009
<b>1</b> Distributable amount for 2009 from Part XI, line 7				885
<b>2</b> Undistributed income, if any, as of the end of 2008				
<b>a</b> Enter amount for 2008 only. . . . .				
<b>b</b> Total for prior years 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2009				
<b>a</b> From 2004. . . . .	208,784			
<b>b</b> From 2005. . . . .	173,273			
<b>c</b> From 2006. . . . .	136,213			
<b>d</b> From 2007. . . . .	168,696			
<b>e</b> From 2008. . . . .	68,247			
<b>f</b> <b>Total</b> of lines 3a through e. . . . .	755,213			
<b>4</b> Qualifying distributions for 2009 from Part XII, line 4 ► \$ _____ 102,255				
<b>a</b> Applied to 2008, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions). . . . .				
<b>d</b> Applied to 2009 distributable amount. . . . .				885
<b>e</b> Remaining amount distributed out of corpus	101,370			
<b>5</b> Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>	856,583			
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
<b>c</b> 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. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . . . .				
<b>e</b> Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions . . . . .				
<b>f</b> Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010. . . . .				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions) . . . . .	208,784			
<b>9</b> <b>Excess distributions carryover to 2010.</b> Subtract lines 7 and 8 from line 6a . . . . .	647,799			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2005. . . . .	173,273			
<b>b</b> Excess from 2006. . . . .	136,213			
<b>c</b> Excess from 2007. . . . .	168,696			
<b>d</b> Excess from 2008. . . . .	68,247			
<b>e</b> Excess from 2009. . . . .	101,370			

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

1a	If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling. <input type="text"/>			
b	Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)			
2a	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 organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)****1 Information Regarding Foundation Managers:**

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

MILTON H DRESNER

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

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

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b> See Additional Data Table				
<b>Total</b> . . . . .			► 3a	102,255
<b>b Approved for future payment</b>				
<b>Total</b> . . . . .			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

**12** Subtotal Add columns (b), (d), and (e).

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

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



2009

**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.

**Name of organization**

MILTON H DRESNER FOUNDATION INC

**Employer identification number**

35-2204352

**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<sup>1</sup>/<sub>3</sub> 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 in the heading 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)

**Name of organization**  
 MILTON H DRESNER FOUNDATION INC

**Employer identification number**

35-2204352

**Part I** **Contributors** (see Instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MILTON H DRESNER 28777 NORTHWESTERN HIGHWAY 120  SOUTHFIELD, MI 48034	\$ 246,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(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 <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(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 <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(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 <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(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 <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(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 <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>
			(Complete Part II if there is a noncash contribution )



<b>Name of organization</b> MILTON H DRESNER FOUNDATION INC	<b>Employer identification number</b> 35-2204352
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### Part III

**Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations**

aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year (Enter this information once. See instructions) ► \$

**Additional Data**

**Software ID:** 09000034  
**Software Version:** 09510951  
**EIN:** 35-2204352  
**Name:** MILTON H DRESNER FOUNDATION INC

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
92ND STREET Y1395 LEXINGTON AVE NEW YORK, NY 10128	NONE	501 C 3	FOUNDATION PURPOSES	2,000
ABRAHAM FUND9 EAST 45TH STREET NEW YORK, NY 10017	NONE	501C3	FOUNDATION PURPOSES	20,000
AFOUIR120 EAST 56 ST SUITE 900 NEW YORK, NY 10022	NONE	501C3	FOUNDATION PURPOSES	2,000
AHRC NYC FOUNDATION83 MAIDEN LANE 8TH FLOOR NEW YORK, NY 10038	NONE	501C3	FOUNDATION PURPOSES	2,000
AMERICAH JEWISH COMMITTE165 EAST 56 ST SUITE 618 NEW YORK, NY 10022	NONE	501C3	FOUNDATION PURPOSES	1,000
AM FRIENDS OF SHEBA MED250 W 57TH ST SUITE 711 NEW YORK, NY 10107	NONE	501C3	FOUNDATION PURPOSES	500
AM FRIENDS ISRAEL MUSEUM500 5TH AVENUE SUITE 2540 NEW YORK, NY 10110	NONE	501C3	FOUNDATION PURPOSES	4,750
ASPEN ART MUSEUM590 NORTH MILL ST ASPEN, CO 81611	NONE	501C3	FOUNDATION PURPOSES	1,900
ASPEN MUSIC FESTIVAL2 MUSIC SCHOOL RD ASPEN, CO 81611	NONE	501C3	FOUNDATION PURPOSES	3,000
B'NAI B'RITH2020 K STREET NW 7TH FLOOR WASHINGTON, DC 20006	NONE	501C3	FOUNDATION PURPOSES	250
BEAUMONT FOUNDATION3711 WEST 13 MILE ROYAL OAK, MI 48073	NONE	501C3	FOUNDATION PURPOSES	100
BETTY NEDERLANDER HEALINGC/O WILLIAM BEAUMONT HOSP 3601 W 13 MILE ROAD ROYAL OAK, MI 48073	NONE	501C3	FOUNDATION PURPOSES	100
BRIGHAM & WOMANS HOSPITAL75 FRANCIS ST BOSTON, MA 02115	NONE	501C3	FOUNDATION PURPOSES	2,000
CANCER RESEARCH FOUNDATIO C/O MARY MEYER183 MAIN STREET SOUTH SALEM, NY 10590	NONE	501C3	FOUNDATION PURPOSES	100
CLAL440 PARK AVENUE SOUTH 4TH FLOOR NEW YORK, NY 10016	NONE	501C3	FOUNDATION PURPOSES	1,000
<b>Total . . . . .</b>				102,255
			► 3a	

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
CONGREGATION EMANU-EL1 EAST 6TH STREET NEW YORK, NY 10065	NONE	501C3	FOUNDATION PURPOSES	3,240
DUKE COMPREHENSIVE CANCER DUMC 3828 DURHAM, NC 27710	NONE	501C3	FOUNDATION PURPOSES	500
FRENCH HERITAGE SOCIETY14 E 60TH STREET SUITE 605 NEW YORK, NY 10022	NONE	501C3	FOUNDATION PURPOSES	750
ISRAEL MUSEUMPO BOX 71117 JERUSALEM, ISRAEL 91710 IS	NONE	501C3	FOUNDATION PURPOSES	10,000
JCC PALM BEACHES4803 PGA BLVD PALM BEACH GARDENS, FL 33418	NONE	501C3	FOUNDATION PURPOSES	1,000
JEWISH BIG BROTHERSSISTE6505 WILSHIRE BLVD SUITE 600 LOS ANGELES, CA 90048	NONE	501C3	FOUNDATION PURPOSES	150
JEWISH FAMILY SERVICES6555 WEST MAPLE ROAD WET BLOOMFIELD, MI 48322	NONE	501C3	FOUNDATION PURPOSES	500
JEWISH HOSPICE & CHAPLAIN6555 W MAPLE ROAD WEST BLOOMFIELD, MI 48322	NONE	501C3	FOUNDATION PURPOSES	50
JEWISH MUSEUM1109 5TH AVE NEW YORK, NY 10128	NONE	501C3	FOUNDATION PURPOSES	3,500
JWV1811 R STREET NW WASHINGTON, DC 20009	NONE	501C3	FOUNDATION PURPOSES	65
KADIMA15999 W 12 MILE ROAD SOUTHFIELD, MI 48076	NONE	501C3	FOUNDATION PURPOSES	100
KAIIZEN FOUNDATION5699 KANAN RD SUITE 302 AUGORA HILLS, CA 91301	NONE	501C3	FOUNDATION PURPOSES	100
LES DAMES D'ASPENPO BOX 609 ASPEN, CO 81612	NONE	501C3	FOUNDATION PURPOSES	2,400
LINCOLN CENTER FOR THE PERFORMING ARTS70 LINCOLN CENTER PLAZA NEW YORK, NY 10023	NONE	501C3	FOUNDATION PURPOSES	3,000
LONG ISLAND UNIVERSITYKUMBLE THEATER 1 UNIVERSITY PLAZA BROOKLYN, NY 11201	NONE	501C3	FOUNDATION PURPOSES	2,000
<b>Total . . . . .</b>			<b>► 3a</b>	<b>102,255</b>

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
MEMORIAL SLOAN KETTERING1275 YORK AVENUE NEW YORK, NY 10065	NONE	501C3	FOUNDATION PURPOSES	200
MENS CLUB OF CONGREGATION1 EAST 6TH STREET NEW YORK, NY 10065	NONE	501C3	FOUNDATION PURPOSES	100
MILKEN INSTITUTE1250 FOURTH ST SANTA MONICA, CA 90401	NONE	501C3	FOUNDATION PURPOSES	1,000
MUSEUM OF MODERN ART11 WEST 53RD STREET NEW YORK, NY 10019	NONE	501C3	FOUNDATION PURPOSES	2,000
NATIONAL JEWISH HEALTH1400 JACKSON ST DENVER, CO 80206	NONE	501C3	FOUNDATION PURPOSES	1,000
NATIONAL YIDDISH THEATRE135 WEST 29TH ST 504 NEW YORK, NY 10001	NONE	501C3	FOUNDATION PURPOSES	1,000
OSJ COMMANDARY OF THE WEST INDIES130 E 59TH ST NEW YORK, NY 10022	NONE	501C3	FOUNDATION PURPOSES	310
OSJ-NY130 EAST 59TH ST NEW YORK, NY 10022	NONE	501C3	FOUNDATION PURPOSES	1,950
PALM BEACH JEWISH CENTER205 ROYAL PALM WAY PALM BEACH, FL 33480	NONE	501C3	FOUNDATION PURPOSES	1,500
PUBLICOLOR149 MADISON AVE SUITE 1201 NEW YORK, NY 10016	NONE	501C3	FOUNDATION PURPOSES	5,000
SHERITH ISRAEL2266 CALIFORNIA STREET SAN FRANCISCO, CA 94115	NONE	501C3	FOUNDATION PURPOSES	200
SRCD - VSL2950 S STATE STREET SUITE 401 ANN ARBOR, MI 48104	NONE	501C3	FOUNDATION PURPOSES	150
TEMPLE BETH EL7400 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	NONE	501C3	FOUNDATION PURPOSES	12,340
THE DRAWING CENTER35 WOOSTER NEW YORK, NY 10013	NONE	501C3	FOUNDATION PURPOSES	5,350
UJA FEDERATION OF NY130 EAST 59TH STREET NEW YORK, NY 10022	NONE	501C3	FOUNDATION PURPOSES	1,000
<b>Total . . . . .</b>				102,255
			<b>► 3a</b>	

## Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
UNITED JEWISH APPEAL PO BOX 8590 ASPEN, CO 81612	NONE	501C3	FOUNDATION PURPOSES	1,000
WEITZMAN INSTITUTE THE DAVIDSON INSTITUTE TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	NONE	501C3	FOUNDATION PURPOSES	100
<b>Total</b>			► 3a	102,255

## TY 2009 Accounting Fees Schedule

**Name:** MILTON H DRESNER FOUNDATION INC**EIN:** 35-2204352

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT ACCOUNTING FEES	2,232			

## TY 2009 Substantial Contributors Schedule

**Name:** MILTON H DRESNER FOUNDATION INC**EIN:** 35-2204352

Name	Address
MILTON H DRESNER	28777 NORTHWESTERN HWY 100 SOUTHFIELD, MI 48034

## TY 2009 Taxes Schedule

**Name:** MILTON H DRESNER FOUNDATION INC**EIN:** 35-2204352

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MICHIGAN ANNUAL REPORT	20			