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Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2009**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning January 1, 2009, and ending December 31, 20 09

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization **McDermott Will & Emery Charitable Foundation**

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

227 West Monroe Street

City or town, state or country, and ZIP + 4

Chicago, IL 60606-5096**D Employer identification number****36 3172396****E Telephone number****(310) 551-9373****G Gross receipts \$ 590,829****F Name and address of principal officer** **Douglas Mancino****2049 Century Prk Est, #3800, Los Angeles, CA --****H(a) Is this a group return for affiliates?** ☐ Yes ☒ No**H(b) Are all affiliates included?** ☐ Yes ☒ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶**I Tax-exempt status** ☒ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J Website:** ▶**K Form of organization** ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L Year of formation** **1981****M State of legal domicile.** **IL****Part I Summary**

		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities. Making grants to other non-profit charities.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of employees (Part V, line 2a)	5	-0-
	6 Total number of volunteers (estimate if necessary)	6	6
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	-0-
b Net unrelated business taxable income from Form 990-T, line 34	7b	-0-	
Revenue	8 Contributions and grants (Part VIII, line 1h)	765,363	589,075
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	1,754
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	765,363	590,829
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	492,377	758,669
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	25	28
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	492,402	758,697
19 Revenue less expenses. Subtract line 18 from line 12	272,961	(167,868)	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	929,988	762,120
	21 Total liabilities (Part X, line 26)	0	0
	22 Net assets or fund balances. Subtract line 21 from line 20	929,988	762,120

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here **Douglas Mancino** **5-11-2010**
Signature of officer Date

Douglas Mancino CHAIRMAN
Type or print name and title

Preparer's signature **Date** **Check if self-employed** ☐ **Preparer's identifying number (see instructions)**

Firm's name (or yours if self-employed), address, and ZIP + 4 **EIN** **Phone no** ()

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2009)

917

SCANNED JUN 26 2010

Part III Statement of Program Service Accomplishments

- 1** Briefly describe the organization's mission.
to support the efforts and projects solely of other charitable organizations through the distribution of donations & grants.
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 28 including grants of \$ 758,669) (Revenue \$ 590,829)

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► \$758,697

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		<input checked="" type="checkbox"/>
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		<input checked="" type="checkbox"/>
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	<input checked="" type="checkbox"/>	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	<input checked="" type="checkbox"/>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II.		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		<input checked="" type="checkbox"/>
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		✓
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.</i>		✓
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		✓
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		✓
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		✓
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		✓
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		✓
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		✓
28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>		✓
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	1a 0	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 0	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	✓
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	✓
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	✓
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	✓
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.	10a 0	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b 0	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a 0	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b 0	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	✓
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	1a 6	
b Enter the number of voting members that are independent	1b 6	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2 ✓	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	✓
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4 ✓	
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	✓
6 Does the organization have members or stockholders?	6 ✓	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a ✓	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b ✓	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a ✓	
b Each committee with authority to act on behalf of the governing body?	8b ✓	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9a	✓

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	✓
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11 ✓	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a ✓	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b ✓	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c ✓	
13 Does the organization have a written whistleblower policy?	13 ✓	
14 Does the organization have a written document retention and destruction policy?	14 ✓	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a ✓	
b Other officers or key employees of the organization	15b ✓	
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	✓
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► IL

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Murray E. Heltzer, c/o McDermott Will & Emery LLP, 2049 Century Park East, #3800
Los Angeles, CA 90067 310-551-9373

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

☒ Check this box if the organization did not compensate any current officer, director, or trustee.

[illegible]

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	--

[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	✓
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	✓
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
None		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► -0-		

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	-0-				
	b Membership dues	1b	-0-				
	c Fundraising events	1c	-0-				
	d Related organizations	1d	-0-				
	e Government grants (contributions)	1e	-0-				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	589,075				
	g Noncash contributions included in lines 1a-1f \$		-0-				
	h Total. Add lines 1a-1f			589,075			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			-0-			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,754	-0-	-0-	1,754
	4 Income from investment of tax-exempt bond proceeds			-0-	-0-	-0-	-0-
	5 Royalties			-0-	-0-	-0-	-0-
		(i) Real	(ii) Personal				
	6a Gross Rents						
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)			-0-	-0-	-0-	-0-
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)			-0-	-0-	-0-	-0-
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events			-0-	-0-	-0-	-0-
	9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities			-0-	-0-	-0-	-0-
	10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory			-0-	-0-	-0-	-0-
	Miscellaneous Revenue		Business Code				
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			-0-				
12 Total revenue. See instructions				590,829	-0-	-0-	-0-

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	758,669	758,669		
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees).				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a					
b					
c					
d					
e					
f	All other expenses	28	28		
25	Total functional expenses. Add lines 1 through 24f	758,697	758,697	-0-	-0-
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	929,988	1	762,120
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	929,988	16	762,120	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	-0-	26	-0-
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	-0-	30	-0-
	31 Paid-in or capital surplus, or land, building, or equipment fund	-0-	31	-0-
	32 Retained earnings, endowment, accumulated income, or other funds	-0-	32	-0-
	33 Total net assets or fund balances	-0-	33	-0-
	34 Total liabilities and net assets/fund balances	929,988	34	762,120

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a	✓	
2b	✓	
2c	✓	
3a		✓
3b		

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

McDermott Will & Emery Charitable Foundation

Employer identification number

36 : 3172396

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is. (For lines 1 through 11, check only one box.)

- 1** ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33⅓ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I
b ☐ Type II
c ☐ Type III—Functionally integrated
d ☐ Type III—Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐

(ii) A family member of a person described in (i) above? ☐

(iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐

h Provide the following information about the supported organization(s).

[illegible]

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	880,644	789,752	801,317	765,363	590,829	3,827,905
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	-0-	-0-	-0-	-0-	-0-	-0-
3 The value of services or facilities furnished by a governmental unit to the organization without charge	-0-	-0-	-0-	-0-	-0-	-0-
4 Total. Add lines 1 through 3	880,644	789,752	801,317	765,363	590,829	3,827,905
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	880,644	789,752	801,317	765,363	589,075	3,826,151
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	-0-	-0-	-0-	-0-	1,754	1,754
9 Net income from unrelated business activities, whether or not the business is regularly carried on	-0-	-0-	-0-	-0-	-0-	-0-
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	-0-	-0-	-0-	-0-	-0-	-0-
11 Total support. Add lines 7 through 10						3,827,905
12 Gross receipts from related activities, etc. (see instructions)					12	-0-
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	100 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	100 %
16a 33⅓% support test—2009. If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33⅓% support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

- 19a 33⅓ % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- b 33⅓ % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Area for supplemental information with horizontal dashed lines.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

McDermott Will & Emery Charitable Foundation

Employer identification number

36 : 3172396

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV **Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

- b** If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- 2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

- b** If "Yes," explain the arrangement in Part XIV.

Part V **Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . .					
b Contributions . . .					
c Net investment earnings, gains, and losses					
d Grants or scholarships . . .					
e Other expenditures for facilities and programs					
f Administrative expenses . .					
g End of year balance . . .					

- 2** Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ %
b Permanent endowment ▶ %
c Term endowment ▶ %

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
3a(i)		
3a(ii)		
3b		

- | | |
|-----------------------------|--|
| (i) unrelated organizations | |
| (ii) related organizations | |

- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)

Part VII **Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
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Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Total. (Column (b) must equal Form 990, Part X, col (B) line 13.)

Part IX **Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Total. (Column (b) must equal Form 990, Part X.

Part X **Other Liabilities.** See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Amount
	Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 25.

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	590,829
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	758,697
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	(167,868)
4	Net unrealized gains (losses) on investments	4	-0-
5	Donated services and use of facilities	5	-0-
6	Investment expenses	6	-0-
7	Prior period adjustments	7	-0-
8	Other (Describe in Part XIV.)	8	-0-
9	Total adjustments (net). Add lines 4 through 8	9	-0-
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	(167,868)

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	590,829
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-0-
b	Donated services and use of facilities	2b	-0-
c	Recoveries of prior year grants	2c	-0-
d	Other (Describe in Part XIV.)	2d	-0-
e	Add lines 2a through 2d	2e	-0-
3	Subtract line 2e from line 1	3	590,829
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	-0-
b	Other (Describe in Part XIV.)	4b	-0-
c	Add lines 4a and 4b	4c	-0-
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	590,829

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	758,697
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	-0-
b	Prior year adjustments	2b	-0-
c	Other losses	2c	-0-
d	Other (Describe in Part XIV.)	2d	-0-
e	Add lines 2a through 2d	2e	-0-
3	Subtract line 2e from line 1	3	758,697
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	-0-
b	Other (Describe in Part XIV.)	4b	-0-
c	Add lines 4a and 4b	4c	-0-
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	758,697

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

► Attach to Form 990.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

McDermott Will & Emery Charitable Foundation

Employer identification number

36 : 3172396

Copies of Form 990 are distributed to all Directors.

Chairman reviews with preparer complete Federal return.

All policies are reviewed on a regular basis with the Directors to ensure compliance with existing policies.

No Director or Officer is compensated by this entity.

PMT # _____

AMT _____

INIT _____

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORTAttorney General **LISA MADIGAN** State of Illinois

Charitable Trust Bureau, 100 West Randolph

11th Floor, Chicago, Illinois 60601

CO # 01012145Form AG990-IL
Revised 3/05

Report for the Fiscal Period

Beginning Jan / 1 / 2009& Ending Dec / 31 / 2009**Check all items attached:**

- ☒ Copy of IRS Return
☒ Audited Financial Statements
☐ Copy of Form IFC
☒ \$15 00 Annual Report Filing Fee
☐ \$100 00 Late Report Filing Fee

Make Checks
Payable to
the Illinois
Charity
Bureau Fund

Federal ID # 36-3172396Are contributions to the organization tax deductible? ☒ Yes ☐ NoDate Organization was created 12 / 04 / 1981

LEGAL NAME McDermott Will & Emery Charitable
 Foundation
 MAIL 227 West Monroe Street
 ADDRESS Chicago, IL 60606
 CITY, STATE
 ZIP CODE

**Year-end
amounts**

A) ASSETS	A) \$ 762,120
B) LIABILITIES	B) \$ -0-
C) NET ASSETS	C) \$ 762,120

I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:

- D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV (GROSS AMTS.)
 E) GOVERNMENT GRANTS & MEMBERSHIP DUES
 F) OTHER REVENUES
 G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)

PERCENTAGE	AMOUNT
100 %	D) \$ 589,075
%	E) \$ -0-
%	F) \$ 1,754
100%	G) \$ 590,829

II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:

- H) OPERATING CHARITABLE PROGRAM EXPENSE
 I) EDUCATION PROGRAM SERVICE EXPENSE
 J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)
 J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J) \$
 K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS
 L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)
 M) MANAGEMENT AND GENERAL EXPENSE
 N) FUNDRAISING EXPENSE
 O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)

%	H) \$
%	I) \$
%	J) \$
100 %	K) \$ 758,697
%	L) \$ 758,697
%	M) \$
%	N) \$
100 %	O) \$ 758,697

III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES:

(Attach Attorney General Report of Individual Fundraising Campaign- Form IFC One for each PFR.)

PROFESSIONAL FUNDRAISERS:

- P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS
 Q) TOTAL FUNDRAISERS FEES AND EXPENSES

R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)

PROFESSIONAL FUNDRAISING CONSULTANTS:

S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS

100 %	P) \$ -0-
%	Q) \$ -0-
%	R) \$ -0-

S) \$

IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:

T) NAME, TITLE N/A

T) \$

U) NAME, TITLE

U) \$

V) NAME, TITLE

V) \$

V. CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIESList on back side of instructions
CODE

W) DESCRIPTION Grants made to other charitable organizations W) # 150

X) DESCRIPTION X) #

Y) DESCRIPTION Y) #

IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:		YES	NO
1	WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT?		X
2	HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY?		X
3	DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST, OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST, OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION?		X
4	HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES?		X
5	IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION?		X
6	DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC)		X
7a.	DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES?		X
7b	IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____, (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____, (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____, AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____		
8	DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES?		X
9	HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY?		X
10	WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS?		X
11	LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS. Union Bank of California 9460 Wilshire Blvd. Beverly Hills, CA 90212 Acct #4780025048		
12	NAME AND TELEPHONE NUMBER OF CONTACT PERSON Murray E. Heltzer 310-551-9373		

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS

BE SURE TO INCLUDE ALL FEES DUE:

- 1) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END
- 2) FOR FEES DUE SEE INSTRUCTIONS
- 3) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY

Douglas Mancino *Douglas Mancino* 5-11-10
 PRESIDENT or TRUSTEE (PRINT NAME) SIGNATURE DATE

H. Guy Collier *H. Guy Collier* 5/6/10
 TREASURER or TRUSTEE (PRINT NAME) SIGNATURE DATE

Murray E. Heltzer *Murray E. Heltzer*
 PREPARER (PRINT NAME) SIGNATURE DATE

<u>Organization</u>	<u>Amount</u>
ABA Fund for Justice & Education	\$1,800.00
Acadia University US Foundation - Nova Scotia	\$15,000.00
ADARC (Aaron Diamond AIDS Research Center	\$6,000.00
Advocates for Children	\$6,500.00
Aids Legal Council of Chicago	\$1,000.00
AIDS Walk Washington	\$1,500.00
Alzheimer's Family Services Center	\$1,500.00
American Bar Assoc. Standing Comm. On Pro Bc	\$2,500.00
American Committee for Tel Aviv Foundation	\$6,000.00
American Forests Global Relief	\$10,000 00
American Heart Association	\$4,375.00
American Red Cross	\$9,906.42
Association of Business Trial Lawyers (ABTL)	\$800.00
Atlantic Legal Foundation	\$1,125.00
Avon Walk for Breast Cancer	\$1,000.00
Beaumont Foundation	\$2,250.00
Bet Tzedek	\$5,500.00
Big Brothers Big Sisters of San Diego County	\$450.00
Boston Alliance (BAGLY)	\$2,000 00
Boston Bar Foundation	\$7,000 00
Boston Medical Center	\$15,000.00
Cabrini Green Legal Aid	\$3,000.00
CAIR Coalition	\$5,000.00
CARPLS	\$375.00
CASA (Court Appointed Special Advocates)	\$1,500.00
Casa Cornelia Law Center	\$5,000.00
Catholic Charities Immigration Legal Services	\$1,500.00
Chicago Bar Foundation	\$40,000.00
Chicago Volunteer Legal Services	\$2,500.00
Chicgo Legal Clinic	\$10,000.00
Childrens Hospital Los Angeles	\$2,500.00
Children's Law Center	\$5,000.00
Children's Law Center of Massachusetts	\$12,000.00
Children's Rights	\$50,000.00

<u>Organization</u>	<u>Amount</u>
Citizen Schools, Inc	\$1,000.00
Citizens for Juvenile Justice	\$2,500.00
City of Hope	\$1,875.00
Community Economic Development Law Project	\$8,500.00
Constitutional Rights Foundation	\$3,000.00
Cooke Center for Learning & Development	\$3,000.00
Council for Court Excellence	\$3,000.00
Dade County Bar Association	\$400.00
DC Access to Justice Commission	\$5,000.00
DC Bar Foundation	\$5,000.00
Discoverig Justice	\$1,000.00
DV Leap	\$1,500 00
Equal Justice Works	\$86,500 00
Equip for Equality	\$8,500.00
Family Defense Center	\$1,500.00
Grand Street Settlement	\$3,000.00
Great Boston Legal Services	\$8,000.00
Greater Chicago Food Depository	\$3,000 00
Gulf Stream Council, Boy Scouts of America	\$2,250 00
Hope House	\$2,000 00
Hospice of the Valley	\$750 00
Howard Brown Health Center	\$3,000 00
Human Rights First	\$20,000.00
Illinois Legal Aid Online	\$1,000.00
Immigration Equality	\$10,000.00
inMotion	\$7,500.00
Institute for Child and Family Health Inc	\$1,000.00
Jewish Alliance for Law & Social Action	\$11,250.00
Kidney TRUST	\$10,000 00
Ladder Up	\$5,000.00
LAFLA	\$10,000.00
Lambda Legal	\$8,000.00
Law Foundation of Silicon Valley	\$5,000.00
Lawyers Alliance for New York	\$10,000.00
Lawyers For Children America	\$2,500.00
Lawyers for the Creative Arts	\$7,500.00
Lawyers Without Borders	\$15,000.00
Legal Aid Bureau of Metropolitan Family Service	\$3,000.00
Legal Aid Society (DC)	\$5,000.00
Legal Aid Society of San Mateo County	\$5,000.00
Legal Assistance Foundation of Metrop. Chicago	\$10,000.00
Legal Counsel for the Elderly	\$2,500.00
Legal Services of Greater Miami	\$5,000.00

<u>Organization</u>	<u>Amount</u>
LGBT Community Center	\$2,500.00
Light up the Night	\$6,000 00
Massachusetts Bar Association	\$1,900 00
Massachusetts Eye & Ear Infirmary	\$3,000.00
Mental Health America of Greater Houston	\$2,800.00
Milford Regional Medical Center	\$1,125.00
Miocean Foundation	\$3,000.00
MLA Partner Schools	\$2,500.00
Museum of Science and Industry	\$1,125 00
MWE (Reimbursement for London Lawworks)	\$1,745.93
National Immigrant Justice Center	\$6,000.00
Neighborhood Legal Svc of LA County	\$2,000.00
New World Symphons	\$3,667.00
Newton Marasco Foundation	\$1,000.00
Northeast Health Foundation	\$1,500.00
Northwestern University School of Law	\$7,500.00
Ntl Society of the Prevention of Cruelty to Childr	\$2,000.00
NY Lawyers for the Public Interest	\$2,500.00
NYP/Weill Cornell	\$750.00
Partners in Care Foundation	\$6,000.00
Political Asylum Immigratin Representation Proje	\$3,000.00
Pro Bono Institute	\$12,250.00
Pro Bono Net	\$5,000.00
Pro Bono Partnership	\$11,000.00
Public Counsel	\$10,000 00
Public Interest Law Initiative (PILI)	\$15,575.00
Public Law Center	\$10,250 00
Resurrection Development Foundation	\$5,000 00
Rodman Ride for Kids	\$2,000.00
Sikh Coalition	\$5,000.00
Somerset Hills Learning Institute	\$1,875.00
St Luke's Children's Hospital	\$875.00
The Alliance for Children's Rights	\$6,000.00

McDermott Will Emery
Charitable Foundation

36-3172396

<u>Organization</u>	<u>Amount</u>
The American Ireland Fund	\$3,000.00
The Door	\$1,000.00
The Field Museum	\$20,000.00
The Lustgarten Foundation	\$6,000.00
The March of Dimes for Babies	\$3,300.00
The Serpentine Project	\$1,000.00
UJA-Fed of NY REX Golf & Tennis Outing	\$750.00
Volunteer Lawyers for the Arts	\$1,450.00
Washington Council of Lawyers	\$1,000.00
Washington Lawyers Committee for CR & Urban	\$5,000.00
Washington Legal Clinic for the Homeless	\$5,000.00
Washington National Opera	\$12,500.00
Whitman Walker Clinic	\$1,000.00
WITS (Working in the Schools)	\$1,000.00
Youth Advocacy Project	\$500.00
Youth Guidance	\$500.00
Zina Garrison Academy	\$1,125.00
TOTAL CONTRIBUTIONS	<u>\$758,669.35</u>
Illinois Charity Bureau Fund	\$15.00
Wire charge for deposit this date	\$13.00
TOTAL DISBURSEMENTS	<u>\$758,697.35</u>

McDermott Will & Emery Charitable Foundation

Financial Statements — Cash Basis as of and
for the Years Ended December 31, 2009 and 2008,
Supplemental Schedule as of and for the
Year Ended December 31, 2009, and
Independent Auditors' Report

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
McDermott Will & Emery Charitable Foundation:

We have audited the accompanying statements of assets and net assets — cash basis of the McDermott Will & Emery Charitable Foundation (the "Foundation") as of December 31, 2009 and 2008, and the related statements of revenue, expenses, and changes in net assets — cash basis for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements are prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, such financial statements present fairly, in all material respects, the assets and net assets of the McDermott Will & Emery Charitable Foundation as of December 31, 2009 and 2008, and its revenue, expenses, and changes in net assets for the years then ended, on the basis of accounting discussed in Note 1 to the financial statements.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule on pages 7–10 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This schedule is the responsibility of the Foundation's management. Such schedule has been subjected to the auditing procedures applied in our audits of the basic 2009 financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic 2009 financial statements taken as a whole.

Deloitte & Touche LLP

April 21, 2010

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

STATEMENTS OF ASSETS AND NET ASSETS — CASH BASIS AS OF DECEMBER 31, 2009 AND 2008

	2009	2008
ASSETS — Cash	<u>\$ 762,120</u>	<u>\$ 929,988</u>
NET ASSETS	<u>\$ 762,120</u>	<u>\$ 929,988</u>

See notes to financial statements — cash basis.

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET ASSETS — CASH BASIS FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	2009	2008
REVENUE:		
Contributions	\$ 777,872	\$1,068,535
Interest income	1,754	
Less amounts designated to other organizations by donors	<u>(188,797)</u>	<u>(303,172)</u>
Total revenue	590,829	765,363
EXPENSES — Donations and Grants	<u>(758,697)</u>	<u>(492,402)</u>
(DECREASE) INCREASE IN NET ASSETS	(167,868)	272,961
NET ASSETS:		
Beginning of year	<u>929,988</u>	<u>657,027</u>
End of year	<u>\$ 762,120</u>	<u>\$ 929,988</u>

See notes to financial statements — cash basis.

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

NOTES TO FINANCIAL STATEMENTS — CASH BASIS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

1. NATURE OF ORGANIZATION AND ACTIVITIES

The McDermott Will & Emery Charitable Foundation (the “Foundation”) is a nonprofit organization that receives all of its funding from approximately 260 domestic capital partners of the international law firm partnership of McDermott Will & Emery LLP (the “Firm”), its employees, as well as the Firm. The Foundation’s purpose is to support the efforts and projects solely of other charitable organizations through the disbursement of donations and grants. The capital partners make recommendations and the Foundation’s management ultimately decides which charitable organizations receive funding. The Foundation makes donations and grants solely to preselected public charities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Reporting — The Foundation’s financial statements are prepared using the cash basis of accounting. Under this method of accounting, revenue is recognized when received in cash rather than when earned, and expenditures and grants are recognized when paid rather than when the obligations are incurred, which differs from the accrual basis of accounting, which is required under accounting principles generally accepted in the United States of America.

Amounts Designated to Other Organizations by Donors — Contributions designated by donors for use by specific beneficiaries are presented on the statement of revenue, expenses, and changes in net assets — cash basis as a contra revenue account in the same period the contribution revenue is recorded.

3. EXPENSES PAID BY RELATED PARTY

Certain administrative expenses related to the Foundation including postage and audit fees, are absorbed by the Firm and are not reflected in the Foundation’s financial statements. Costs absorbed by the Firm, on behalf of the Foundation, approximated \$20,000 for each of the years ended December 31, 2009 and 2008.

4. CONCENTRATION OF CREDIT RISK

There is a concentration of credit risk arising from cash balances in excess of the Federal Deposit Insurance Corporation’s insured limit of \$250,000 for each of the years ended December 31, 2009 and 2008. There is a potential risk of loss of funds in excess of the insurance limit.

5. INCOME TAXES

The Foundation has been granted exemption from income tax under Section 501(c)(3) of the Internal Revenue Code. The Foundation is a private foundation and had no significant income which is subject to unrelated business income tax.

6. COMMITMENTS

The Foundation has committed to provide future support of certain charitable causes with terms in excess of one year. Future payments under these obligations are as follows:

**Years Ending
December 31**

2010	\$ 35,000
2011	35,000
2012	<u>15,000</u>
	<u>\$ 85,000</u>

* * * * *

SUPPLEMENTAL SCHEDULE

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

SCHEDULE OF EXPENSES — DONATIONS AND GRANTS FOR THE YEAR ENDED DECEMBER 31, 2009

Organization	Amount
Aaron Diamond AIDS Research Center	\$ 6,000
ABA Fund for Justice & Education	1,800
Acadia University US Foundation — Nova Scotia	15,000
Advocates for Children	6,500
Aids Legal Council of Chicago	1,000
AIDS Walk Washington	1,500
Alzheimer's Family Services Center	1,500
American Bar Association Standing Committee On Pro Bono	2,500
American Committee for Tel Aviv Foundation	6,000
American Forests Global Relief	10,000
American Heart Association	4,375
American Red Cross	9,906
Association of Business Trial Lawyers	800
Atlantic Legal Foundation	1,125
Avon Walk for Breast Cancer	1,000
Beaumont Foundation	2,250
Bet Tzedek	5,500
Big Brothers Big Sisters of San Diego County	450
Boston Alliance (BAGLY)	2,000
Boston Bar Foundation	7,000
Boston Medical Center	15,000
Cabrini Green Legal Aid	3,000
Capital Area Immigrants' Rights Coalition	5,000
Casa Cornelia Law Center	5,000
Catholic Charities Immigration Legal Services	1,500
Chicago Bar Foundation	15,000
Chicago Bar Foundation — Investing in Justice Campaign	25,000
Chicago Volunteer Legal Services	2,500
Chicago Legal Clinic	10,000
Children's Hospital Los Angeles	2,500
Children's Law Center	5,000
Children's Law Center of Massachusetts	12,000
Children's Rights	50,000
Citizens for Juvenile Justice	2,500
Citizens Schools	1,000
City of Hope	1,875
Community Economic Development Law Project	8,500
Constitutional Rights Foundation	3,000
Cooke Center for Learning & Development	3,000
Coordinated Advice & Referral Program for Legal Services	375

(Continued)

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

SCHEDULE OF EXPENSES — DONATIONS AND GRANTS FOR THE YEAR ENDED DECEMBER 31, 2009

Organization	Amount
Council for Court Excellence	\$ 3,000
Court Appointed Special Advocates	1,500
Dade County Bar Association	400
D.C. Access to Justice Commission	5,000
D.C. Bar Foundation	5,000
Discovering Justice	1,000
Domestic Violence Legal Empowerment and Appeals Project	1,500
Equal Justice Works	86,500
Equip for Equality	8,500
Family Defense Center	1,500
Grand Street Settlement	3,000
Greater Boston Legal Services	8,000
Greater Chicago Food Depository	3,000
Gulf Stream Council, Boy Scouts of America	2,250
Hope House	2,000
Hospice of the Valley	750
Howard Brown Health Center	3,000
Human Rights First	20,000
Illinois Legal Aid Online	1,000
Immigration Equality	10,000
inMotion	7,500
Institute for Child and Family Health Inc	1,000
Jewish Alliance for Law & Social Action	11,250
Kidney TRUST	10,000
Ladder Up	5,000
Lambda Legal	8,000
Law Foundation of Silicon Valley	5,000
Lawyers Alliance for New York	10,000
Lawyers For Children America	2,500
Lawyers for the Creative Arts	7,500
Lawyers Without Borders	15,000
Legal Aid Bureau of Metropolitan Family Services	3,000
Legal Aid Foundation of Los Angeles	10,000
Legal Aid Society of D.C.	5,000
Legal Aid Society of San Mateo County	5,000
Legal Assistance Foundation of Metropolitan Chicago	10,000
Legal Counsel for the Elderly	2,500
Legal Services of Greater Miami	5,000
Lesbian, Gay, Bisexual, and Transgender Community Center	2,500

(Continued)

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

SCHEDULE OF EXPENSES — DONATIONS AND GRANTS FOR THE YEAR ENDED DECEMBER 31, 2009

Organization	Amount
Leukemia & Lymphoma Society	\$ 6,000
London Lawworks	1,746
Massachusetts Bar Association	1,900
Massachusetts Eye & Ear Infirmary	3,000
Mental Health America of Greater Houston	2,800
Milford Regional Medical Center	1,125
Miocean Foundation	3,000
MLA Partner Schools	2,500
Museum of Science and Industry	1,125
National Immigrant Justice Center	6,000
National Society of the Prevention of Cruelty to Children	2,000
Neighborhood Legal Service of Los Angeles County	2,000
New World Symphons	3,667
New York Lawyers for the Public Interest	2,500
New York-Presbyterian/Weill Cornell Medical Center	750
Newton Marasco Foundation	1,000
Northeast Health Foundation	1,500
Northwestern University School of Law	7,500
Partners in Care Foundation	6,000
Political Asylum Immigration Representation Project	3,000
Pro Bono Institute	12,250
Pro Bono Net	5,000
Pro Bono Partnership	5,000
Pro Bono Partnership Foundation	6,000
Public Counsel	10,000
Public Interest Law Initiative	15,575
Public Law Center	10,250
Resurrection Development Foundation	5,000
Rodman Ride for Kids	2,000
Sikh Coalition	5,000
Somerset Hills Learning Institute	1,875
St Luke's Children's Hospital	875
The Alliance for Children's Rights	6,000
The American Ireland Fund	3,000
The Door	1,000
The Field Museum	20,000
The Lustgarten Foundation	6,000
The March of Dimes for Babies	3,300
The Serpentine Project	1,000
United Jewish Appeal -Fed of New York	750

(Continued)

MCDERMOTT WILL & EMERY CHARITABLE FOUNDATION

SCHEDULE OF EXPENSES — DONATIONS AND GRANTS FOR THE YEAR ENDED DECEMBER 31, 2009

Organization	Amount
Volunteer Lawyers for the Arts	\$ 1,450
Washington Council of Lawyers	1,000
Washington Lawyers Committee for Civil Rights & Urban Affairs	5,000
Washington Legal Clinic for the Homeless	5,000
Washington National Opera	12,500
Whitman Walker Clinic	1,000
Working in the Schools	1,000
Youth Advocacy Project	500
Youth Guidance	500
Zina Garrison Academy	1,125
Other expenses	<u>28</u>
TOTAL EXPENSES — Donations and Grants	<u>\$ 758,697</u>

(Concluded)