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

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

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

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation <b>THE BIRGINAL FOUNDATION</b>		A Employer identification number <b>36-6150296</b>
	Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see page 10 of the instructions) <b>(847) 255-2126</b>
	P. O. BOX 778		
City or town, state, and ZIP code <b>LAKE ZURICH, IL 60047</b>		C If exemption application is pending, check here <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1 Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ <b>1,938,953.</b>	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B.				
3	Interest on savings and temporary cash investments	43,189.	43,189.	0.	
4	Dividends and interest from securities	7,205.	7,205.	0.	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	0.			
b	Gross sales price for all assets on line 6a <b>150,000.</b>				
7	Capital gain net income (from Part IV, line 2)		0.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	<b>Total</b> Add lines 1 through 11	50,394.	50,394.	0.	
13	Compensation of officers, directors, trustees, etc.	0.			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule)	1,500.	750.	0.	750.
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see page 14 of the instructions)				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) <b>ATCH 1</b>	95.	0.	0.	95.
24	<b>Total operating and administrative expenses.</b> Add lines 13 through 23	1,595.	750.	0.	845.
25	Contributions, gifts, grants paid	82,200.			82,200.
26	<b>Total expenses and disbursements</b> Add lines 24 and 25	83,795.	750.	0.	83,045.
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-33,401.			
b	Net investment income (if negative, enter -0-)		49,644.		
c	Adjusted net income (if negative, enter -0-)			-00.	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash - non-interest-bearing . . . . .	2,205.	611.	611.	
	2	Savings and temporary cash investments . . . . .	918,368.	1,034,200.	1,034,200.	
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶				
	5	Grants receivable . . . . .				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use . . . . .				
	9	Prepaid expenses and deferred charges . . . . .				
	10 a	Investments - U S and state government obligations (attach schedule)	49,731.	49,731.	53,891.	
	b	Investments - corporate stock (attach schedule) <b>ATCH 2</b>	100,688.	103,049.	123,919.	
	c	Investments - corporate bonds (attach schedule)				
	11	Investments - land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶				
	12	Investments - mortgage loans . . . . .				
	13	Investments - other (attach schedule) <b>ATCH 3</b>	840,000.	690,000.	716,782.	
	14	Land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶ <b>ATCH 4</b> )	9,550.	9,550.	9,550.		
16	<b>Total assets</b> (to be completed by all filers - see the instructions Also, see page 1, item I)	1,920,542.	1,887,141.	1,938,953.		
Liabilities	17	Accounts payable and accrued expenses . . . . .				
	18	Grants payable . . . . .				
	19	Deferred revenue . . . . .				
	20	Loans from officers, directors, trustees, and other disqualified persons . . . . .				
	21	Mortgages and other notes payable (attach schedule) . . . . .				
	22	Other liabilities (describe ▶ )				
23	<b>Total liabilities</b> (add lines 17 through 22)					
Net Assets or Fund Balances	<b>Foundations that follow SFAS 117, check here</b> <input type="checkbox"/>		<b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	24	Unrestricted . . . . .				
	25	Temporarily restricted . . . . .				
	26	Permanently restricted . . . . .				
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b> <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds . . . . .				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund . . . . .				
	29	Retained earnings, accumulated income, endowment, or other funds . . . . .	1,920,542.	1,887,141.		
30	<b>Total net assets or fund balances</b> (see page 17 of the instructions)	1,920,542.	1,887,141.			
31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)	1,920,542.	1,887,141.			

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,920,542.
2	Enter amount from Part I, line 27a	2	-33,401.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,887,141.
5	Decreases not included in line 2 (itemize) ▶	5	
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 30	6	1,887,141.

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

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)				(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b> SEE PART IV SCHEDULE						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)			
<b>a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any				
<b>a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>2</b> Capital gain net income or (net capital loss) . . . . .				2	0.	
{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }						
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):				3		
{ If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8. . . . . }						

**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	74,620.	1,943,885.	0.038387
2007	61,611.	1,901,919.	0.032394
2006	49,120.	1,402,982.	0.035011
2005	47,429.	1,152,456.	0.041155
2004	46,946.	1,163,760.	0.040340
<b>2</b> Total of line 1, column (d) . . . . .			0.187287
<b>3</b> Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years . . . . .			0.037457
<b>4</b> Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 . . . . .			1,955,303.
<b>5</b> Multiply line 4 by line 3 . . . . .			73,240.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			496.
<b>7</b> Add lines 5 and 6 . . . . .			73,736.
<b>8</b> Enter qualifying distributions from Part XII, line 4 . . . . .			83,045.

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)**

<b>1a</b> Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 . . . . . Date of ruling or determination letter _____ (attach copy of ruling letter if necessary - see instructions)			
<b>b</b> Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b . . . . .			496.
<b>c</b> All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . . . .	<b>2</b>		
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>		496.
<b>4</b> Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . . . .	<b>4</b>		0.
<b>5</b> Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	<b>5</b>		496.
<b>6</b> Credits/Payments			
<b>a</b> 2009 estimated tax payments and 2008 overpayment credited to 2009 . . . . .	<b>6a</b>	1,083.	
<b>b</b> Exempt foreign organizations-tax withheld at source . . . . .	<b>6b</b>	0.	
<b>c</b> Tax paid with application for extension of time to file (Form 8868) . . . . .	<b>6c</b>	0.	
<b>d</b> Backup withholding erroneously withheld . . . . .	<b>6d</b>		
<b>7</b> Total credits and payments Add lines 6a through 6d . . . . .	<b>7</b>		1,083.
<b>8</b> Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached . . . . .	<b>8</b>		
<b>9</b> Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed . . . . .	<b>9</b>		
<b>10</b> Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . . . .	<b>10</b>		587.
<b>11</b> Enter the amount of line 10 to be Credited to 2010 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/> . . . . .	<b>11</b>		

**Part VII-A Statements Regarding Activities**

		Yes	No
<b>1a</b> 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? . . . . .	<b>1a</b>		X
<b>b</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)? . . . . . 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	<b>1b</b>		X
<b>c</b> Did the foundation file Form 1120-POL for this year? . . . . .	<b>1c</b>		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ▶ \$ _____ (2) On foundation managers ▶ \$ _____			
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ _____			
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . If "Yes," attach a detailed description of the activities.	<b>2</b>		X
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes . . . . .	<b>3</b>		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>4a</b>		X
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .	<b>4b</b>		X
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . If "Yes," attach the statement required by General Instruction T	<b>5</b>		X
<b>6</b> 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? . . . . .	<b>6</b>	X	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV . . . . .	<b>7</b>	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ IL, _____			
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation . . . . .	<b>8b</b>	X	
<b>9</b> 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV . . . . .	<b>9</b>		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .	<b>10</b>		X

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions) . . . . . 11 X
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? . . . . . 12 X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . . 13 X
Website address N/A
14 The books are in care of TERRIE E. BIRGINAL Telephone no 847-255-2126
Located at P.O. BOX 778, LAKE ZURICH, IL ZIP + 4 60047
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year 15

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.

1a During the year did the foundation (either directly or indirectly)
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes No X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? Yes No X
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) . . . . . Yes No X
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? . . . . . 1b
Organizations relying on a current notice regarding disaster assistance check here
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009? . . . . . 1c X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? . . . . . Yes No X
If "Yes," list the years
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see page 20 of the instructions) . . . . . 2b X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . Yes No X
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009) . . . . . 3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . . 4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009? . . . . . 4b X

**Part VII-B** Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?  Yes  No

(3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)  Yes  No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?  Yes  No  
 Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No  
 If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
 If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

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

**1** List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATTACHMENT 5		0.	0.	0.

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

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

Total number of other employees paid over \$50,000  NONE

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

**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
-----		
-----		
-----		
-----		
-----		

Total number of others receiving over \$50,000 for professional services . . . . . NONE

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

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 THE FOUNDATION RECEIVED AND ADMINISTERED FUNDS AND PROPERTY FOR CHARITABLE, EDUCATIONAL, RELIGIOUS, AND SCIENTIFIC PURPOSES, ALL FOR THE PUBLIC WELFARE.	83,045.
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 NONE	
2 -----	
All other program-related investments See page 24 of the instructions 3 NONE	

Total. Add lines 1 through 3 . . . . .

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes.		
a	Average monthly fair market value of securities	1a	941,786.
b	Average of monthly cash balances	1b	1,033,743.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	9,550.
d	<b>Total</b> (add lines 1a, b, and c)	1d	1,985,079.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,985,079.
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	29,776.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,955,303.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	97,765.

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

1	Minimum investment return from Part X, line 6	1	97,765.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	496.
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	496.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	97,269.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	97,269.
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	<b>Distributable amount as adjusted</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	97,269.

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	83,045.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0.
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	83,045.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	496.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	6	82,549.

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

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

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7 . . . . .				97,269.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only . . . . .			82,092.	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004 . . . . .				
b From 2005 . . . . .				
c From 2006 . . . . .				
d From 2007 . . . . .				
e From 2008 . . . . .				0.
f Total of lines 3a through e . . . . .	0.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 83,045.				
a Applied to 2008, but not more than line 2a . . . . .			82,092.	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions) . . . . .				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions) . . . . .				
d Applied to 2009 distributable amount . . . . .				953.
e Remaining amount distributed out of corpus . . . . .	0.			
5 Excess distributions carryover applied to 2009 . . . . . (If an amount appears in column (d), the same amount must be shown in column (a) )	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5 . . . . .	0.			
b Prior years' undistributed income Subtract line 4b from line 2b . . . . .				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .				
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions . . . . .				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions . . . . .				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010 . . . . .				96,316.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions) . . . . .				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions) . . . . .				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a . . . . .	0.			
10 Analysis of line 9				
a Excess from 2005 . . . . .				
b Excess from 2006 . . . . .				
c Excess from 2007 . . . . .				
d Excess from 2008 . . . . .				
e Excess from 2009 . . . . .				0.

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

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

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

Table with columns: Tax year (a) 2009, Prior 3 years (b) 2008, (c) 2007, (d) 2006, (e) Total. Rows include: 2a Adjusted net income, b 85% of line 2a, c Qualifying distributions from Part XII, line 4, 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, 3 Complete 3a, b, or c for the alternative test relied upon (Assets, Endowment, Support).

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see page 28 of the instructions.)

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

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

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

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

ATTACHMENT 6

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

LETTERS AND/OR PROPOSALS

c Any submission deadlines.

OCTOBER 1ST OF EACH YEAR

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

NONE

**Part XV Supplementary Information (continued)**

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i>  ATTACHMENT 7				
<b>Total. . . . . ▶ 3a</b>				82,200.
b <i>Approved for future payment</i>				
<b>Total. . . . . ▶ 3b</b>				



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

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- a Transfers from the reporting foundation to a noncharitable exempt organization of
    - (1) Cash . . . . . 1a(1) X
    - (2) Other assets . . . . . 1a(2) X
  - b Other transactions
    - (1) Sales of assets to a noncharitable exempt organization . . . . . 1b(1) X
    - (2) Purchases of assets from a noncharitable exempt organization . . . . . 1b(2) X
    - (3) Rental of facilities, equipment, or other assets . . . . . 1b(3) X
    - (4) Reimbursement arrangements . . . . . 1b(4) X
    - (5) Loans or loan guarantees . . . . . 1b(5) X
    - (6) Performance of services or membership or fundraising solicitations . . . . . 1b(6) X
  - c Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . . 1c X
- d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

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

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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

Signature of officer or trustee: *Jan E. Rignall* Date: 5/10/10 Title: PRESIDENT

Preparer's Use Only

Preparer's signature: *Jeffrey Harbony* Date: 5.5.10 Check if self-employed:  Preparer's identifying number (See Signature on page 30 of the instructions): 35-0971680

Firm's name (or yours if self-employed), address, and ZIP code: CROWE HORWATH LLP EIN: 35-0971680

PO BOX 3697 60522-3697 Phone no: 630-574-7878

OAK BROOK, IL

**FORM 990-PF - PART IV  
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
50,000.		50,000.				P	03/01/2006	03/09/2009
50,000.		50,000.				P	06/02/2006	06/15/2009
50,000.		50,000.				P	08/20/2007	08/31/2009
TOTAL GAIN (LOSS) .....		.....					<u>0.</u>	

THE BIRGINAL FOUNDATION  
36-6150296

Form 990-PF  
For The Year Ended December 31, 2009

Page 10

PART XV

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

Purpose:

To receive and administer funds and property for charitable, educational, religious, and scientific purposes, all for the public welfare.

Address for applications:

Gary E. Birginal, President  
Birginal Foundation  
P.O. Box 778  
Lake Zurich, IL 60047

Form of application:

Letter and/or proposal

Submission deadline:

October 1st of each year.

Restrictions or limitations on awards:

None.

ATTACHMENT 1

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
ANNUAL REPORT FEE	10.	0.	0.	10.
STATE FILING FEE	15.	0.	0.	15.
POST OFFICE BOX	70.	0.	0.	70.
TOTALS	95.	0.	0.	95.

FORM 990PF, PART II - CORPORATE STOCK

ATTACHMENT 2

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
VANGUARD TSMI	103,049.	123,919.
TOTALS	<u>103,049.</u>	<u>123,919.</u>

FORM 990PF, PART II - OTHER INVESTMENTS

ATTACHMENT 3

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
CERTIFICATES OF DEPOSIT	690,000.	716,782.
TOTALS	<u>690,000.</u>	<u>716,782.</u>

FORM 990PF, PART II - OTHER ASSETS

ATTACHMENT 4

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
ARTWORK	9,550.	9,550.
TOTALS	<u>9,550.</u>	<u>9,550.</u>

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 5

NAME AND ADDRESS  
 TITLE AND AVERAGE HOURS PER  
 WEEK DEVOTED TO POSITION  
 COMPENSATION  
 CONTRIBUTIONS  
 TO EMPLOYEE  
 BENEFIT PLANS  
 EXPENSE ACCT  
 AND OTHER  
 ALLOWANCES

GARY E. BIRGINAL PRESIDENT P. O. BOX 778 LAKE ZURICH, IL 60047	1.00	0.	0.	0.
KIRK R. BIRGINAL VICE PRESIDENT P. O. BOX 778 LAKE ZURICH, IL 60047	1.00	0.	0.	0.
TERRIE E. BIRGINAL SECRETARY/TREASURER P. O. BOX 778 LAKE ZURICH, IL 60047	1.00	0.	0.	0.
GRAND TOTALS		0.	0.	0.

FORM 990PF, PART XV - NAME, ADDRESS AND PHONE FOR APPLICATIONS

GARY E. BIRGINAL  
P.O. BOX 778  
LAKE ZURICH, IL 60047  
847-255-2126

FORM 990PE, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 7

<u>RECIPIENT NAME AND ADDRESS</u>	<u>RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT</u>	<u>PURPOSE OF GRANT OR CONTRIBUTION</u>	<u>AMOUNT</u>
AWANA CLUBS INTERNATIONAL 1 EAST BODE ROAD STREAMWOOD, IL 60107-6658	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	3,000.
CHRISTIAN LAW ASSOCIATION P.O BOX 4010 SEMINOLE, FL 33775	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION.	1,000.
CLEARBROOK CENTER 1835 WEST CENTRAL ROAD ARLINGTON HEIGHTS, IL 60005	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	2,000.
LAMBS FARM, INC. 14245 W ROCKLAND ROAD LIBERTYVILLE, IL 60048	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION.	1,200.
LITTLE CITY FOUNDATION 1760 W. ALGONQUIN ROAD PALATINE, IL 60067	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION.	1,000
MAYO CLINIC ROCHESTER 200 FIRST STREET SW ROCHESTER, MN 55905	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	10,000

THE BIRGINAL FOUNDATION

FORM 990PE, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 7 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
NATIONAL KIDNEY FOUNDATION OF ILLINOIS 215 W. ILLINOIS STREET, SUITE 1C CHICAGO, IL 60610	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	1,000
NORHLAND BIBLE BAPTIST CHURCH 3686 COUNTY ROAD 8 S E SAINT CLOUD, MN 56304	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION.	2,000.
NORTHWEST COMMUNITY HEALTHCARE FOUNDATION 3060 SALT CREEK LANE, SUITE 110 ARLINGTON HEIGHTS, IL 60005-9757	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	8,000.
PACIFIC GARDEN MISSION 1458 S. CANAL STREET CHICAGO, IL 60607-5201	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	2,000.
QUENTIN ROAD BIBLE BAPTIST CHURCH 60 QUENTIN ROAD LAKE ZURICH, IL 60047	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	20,000
SPECIAL LEISURE SERVICES FOUNDATION 3000 W. CENTRAL ROAD, SUITE 205 ROLLING MEADOWS, IL 60008-2559	NONE 501(C)(3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	2,000.

THE BIRGINAL FOUNDATION

ATTACHMENT 7 (CONT'D)

FORM 9900PE, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BEMIDJI BAPTIST CHURCH 2130 PAUL BUNYON DRIVE S E BEMIDJI, MN 56601	NONE 501 (C) (3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	1,000.
DAYSRING BIBLE COLLEGE 60 QUENTIN ROAD LAKE ZURICH, IL 60047	NONE 501 (C) (3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION.	7,000.
CAPE BAPTIST CHURCH P.O BOX 152088 CAPE CORAL, FL 33915-2088	NONE 501 (C) (3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION	1,000
VICTORY IN GRACE MINISTRIES 60 QUENTIN ROAD LAKE ZURICH, IL 60047	NONE 501 (C) (3)	TO SUPPORT THE GENERAL CHARITABLE OPERATIONS OF THE ORGANIZATION.	20,000

TOTAL CONTRIBUTIONS PAID 82,200