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Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

2009

Department of the Treasury
Internal Revenue Service

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,

and ending

G Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION

A Employer identification number

38-2775201

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

Room/suite

1107 FIRST AVENUE

1404

City or town, state, and ZIP code

SEATTLE, WA 98101

B Telephone number

(206) 621-7962

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

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation

I Fair market value of all assets at end of year

J Accounting method:

☒ Cash☐ Accrual☐ Other (specify)

(from Part II, col. (c), line 16)

\$ 1,677,344. (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)

(a) Revenue and
expenses per books(b) Net investment
income(c) Adjusted net
income(d) Disbursements
for charitable purposes
(cash basis only)

Revenue

Operating and Administrative Expenses

1 Contributions, gifts, grants, etc., received

2 Check ☒ if the foundation is not required to attach Sch B3 Interest on savings and temporary
cash investments

4 Dividends and interest from securities

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

b Gross sales price for all
assets on line 6a

7 Capital gain net income (from Part IV, line 2)

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns
and allowances

b Less Cost of goods sold

c Gross profit or (loss)

11 Other income

12 Total. Add lines 1 through 11

13 Compensation of officers, directors, trustees, etc.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

b Accounting fees

c Other professional fees

17 Interest

18 Taxes

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

24 Total operating and administrative
expenses. Add lines 13 through 23

25 Contributions, gifts, grants paid

26 Total expenses and disbursements.

Add lines 24 and 25

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

b Net investment income (if negative, enter -0-)

c Adjusted net income (if negative, enter -0-)

N/A

6,887.

6,887.

STATEMENT 1

25,559.

25,559.

STATEMENT 2

<5,353.>

0.

4,229.

0.

STATEMENT 3

31,322.

32,446.

0.

0.

0.

285.

0.

0.

2,530.

0.

0.

269.

269.

0.

4,149.

4,066.

0.

7,233.

4,335.

0.

101,550.

101,550.

108,783.

4,335.

101,550.

<77,461.>

28,111.

N/A

FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION

38-2775201

Page 2

Part II Balance Sheets		Beginning of year	End of year	
			(a) Book Value	(b) Book Value
Assets	1 Cash - non-interest-bearing	15,660.	67,340.	67,340.
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment basis			
	Less accumulated depreciation			
	12 Investments - mortgage loans			
	13 Investments - other	1,574,997.	1,612,030.	1,610,004.
	14 Land, buildings, and equipment basis			
	Less accumulated depreciation			
	15 Other assets (describe)			
	16 Total assets (to be completed by all filers)	1,590,657.	1,679,370.	1,677,344.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
	24 Unrestricted			
	25 Temporarily restricted			
Net Assets or Fund Balances	26 Permanently restricted			
	Foundations that follow SFAS 117, check here <input type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31.			
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	1,574,997.	1,612,030.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	15,660.	67,340.		
30 Total net assets or fund balances	1,590,657.	1,679,370.		
31 Total liabilities and net assets/fund balances	1,590,657.	1,679,370.		

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	1,590,657.
2 Enter amount from Part I, line 27a	2	<77,461.>
3 Other increases not included in line 2 (itemize) UNREALIZED GAIN ON K-1 INVESTMENT	3	166,174.
4 Add lines 1, 2, and 3	4	1,679,370.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,679,370.

**FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION**

38-2775201 Page 3

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a 9582.656 SHS VALUE LINE INCOME & GROWTH			
b VALUE LINE MUTUAL FUNDS	P	VARIOUS	12/01/09
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b 73,786.		79,139.	<5,353.>
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			<5,353.>
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div> <div> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div> <div> 2 </div> </div>	<5,353.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	<div> <div> 3 </div> </div>	N/A

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	98,014.	1,698,318.	.057712
2007	94,012.	2,203,611.	.042663
2006	101,098.	1,942,289.	.052051
2005	94,032.	1,812,862.	.051869
2004	96,426.	1,831,500.	.052649

2 Total of line 1, column (d)	2	.256944
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.051389
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,499,370.
5 Multiply line 4 by line 3	5	77,051.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	281.
7 Add lines 5 and 6	7	77,332.
8 Enter qualifying distributions from Part XII, line 4 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.	8	101,550.

FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION

38-2775201

Page 4

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	281.
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			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		2	0.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		3	281.
3 Add lines 1 and 2		4	0.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		5	281.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	1,088.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	1,088.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	807.	
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax <input checked="" type="checkbox"/> 807. Refunded <input type="checkbox"/>	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form 990-PF (2009)

**FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION**

38-2775201

Page 5

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	13	X	
14	The books are in care of ► <u>H. WARREN SMITH</u> Telephone no. ► <u>(206) 621-7962</u> Located at ► <u>1107 FIRST AVE., #1404, SEATTLE, WA</u> ZIP+4 ► <u>98101</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u> <u>N/A</u>			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? <u>N/A</u> Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years: _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) <u>N/A</u>	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.) <u>N/A</u>	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

Form 990-PF (2009)

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

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here ☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		0.	0.	0.

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

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

Total number of other employees paid over \$50,000

0

Form 990-PF (2009)

FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION

38-2775201

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

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

Total number of others receiving over \$50,000 for professional services

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

0.

Form 990-PF (2009)

FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION

38-2775201

Page 8

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,481,792.
b	Average of monthly cash balances	1b	40,411.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,522,203.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,522,203.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	22,833.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,499,370.
6	Minimum investment return. Enter 5% of line 5	6	74,969.

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

1	Minimum investment return from Part X, line 6	1	74,969.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	281.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	281.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	74,688.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	74,688.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	74,688.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	101,550.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	101,550.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	281.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	101,269.

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.

Form 990-PF (2009)

FRANK B. AND VIRGINIA V. FEHSENFELD
CHARITABLE FOUNDATION**Part XIII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				74,688.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006	24,058.			
d From 2007	94,012.			
e From 2008	98,519.			
f Total of lines 3a through e	216,589.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 101,550.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions) **	101,550.			
d Applied to 2009 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	74,688.			74,688.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	243,451.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	243,451.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007	43,382.			
d Excess from 2008	98,519.			
e Excess from 2009	101,550.			

** SEE STATEMENT 10

Form 990-PF (2009)

N/A

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

- | Tax year | Prior 3 years | | | (e) Total |
|----------|---------------|----------|----------|-----------|
| (a) 2009 | (b) 2008 | (c) 2007 | (d) 2006 | |

- (4) Gross investment income**

Form **990-PF** (2009)

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount		Related or exempt function income
1 Program service revenue:						
a _____						
b _____						
c _____						
d _____						
e _____						
f _____						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments			14	6,887.		
4 Dividends and interest from securities			14	25,559.		
5 Net rental income or (loss) from real estate:						
a Debt-financed property						
b Not debt-financed property						
6 Net rental income or (loss) from personal property						
7 Other investment income						
8 Gain or (loss) from sales of assets other than inventory			18	<5,353.>		
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory						
11 Other revenue:						
a SEE STATEMENT 12		6,538.		<2,309.>		
b _____						
c _____						
d _____						
e _____						
12 Subtotal. Add columns (b), (d), and (e)		6,538.		24,784.		0.
13 Total. Add line 12, columns (b), (d), and (e)					13	31,322.

(See worksheet in line 13 instructions to verify calculations.)

[illegible]

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

SOURCE	AMOUNT
AMERICAN ENTERPRISE INVESTMENT SERVICES INC.	7.
BITUMINOUS MATERIALS & SUPPLY, LP	106.
HERITAGE AGGREGATES, LLC	2,862.
HERITAGE SLAG PRODUCTS, LLC	3,835.
K-1 - CALUMET SPECIALTY PROD PARTNERS LP	77.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	6,887.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
AMERICAN ENTERPRISE INVESTMENT SERVICES INC.	25,438.	0.	25,438.
K-1 - CALUMET SPECIALTY PROD PARTNERS LP	121.	0.	121.
TOTAL TO FM 990-PF, PART I, LN 4	25,559.	0.	25,559.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - ORDINARY INCOME	6,538.	0.	
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - NONDEDUCTIBLE EXPENSES	<327.>	0.	
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - NET SEC 1231 GAIN	<1,550.>	0.	
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - CASUALTY LOSS	<432.>	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	4,229.	0.	

FORM 990-PF	LEGAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	285.	0.		0.
TO FM 990-PF, PG 1, LN 16A	285.	0.		0.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,530.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	2,530.	0.		0.

FORM 990-PF	TAXES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAX	269.	269.		0.
TO FORM 990-PF, PG 1, LN 18	269.	269.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	7
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FILING FEES	20.	0.		0.
STATE TAX EXPENSE	27.	0.		0.
BANK FEES	36.	0.		0.
INVESTMENT MANAGEMENT FEES	4,066.	4,066.		0.
TO FORM 990-PF, PG 1, LN 23	4,149.	4,066.		0.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	8
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
N/R - BITUMINOUS MATERIALS & SUPPLY, LP	FMV	0.	0.
N/R - HERITAGE SLAG PRODUCTS, LLC	FMV	245,717.	245,717.
N/R - HERITAGE AGGREGATES, LLC	FMV	247,691.	247,691.
INVESTMENT IN CALUMET SPECIALTY PRODUCT PARTNERS, LP	FMV	274,950.	274,950.
AMERICAN ENTERPRISE INVESTMENT SERVICES INC. - MUTUAL FUNDS	COST	843,672.	841,646.
TOTAL TO FORM 990-PF, PART II, LINE 13		1,612,030.	1,610,004.

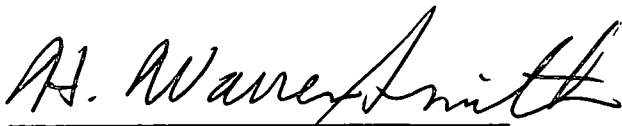
FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	9	
NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
WILLIAM S. FEHSENFELD 645 MANHATTAN DRIVE, S.E. GRAND RAPIDS, MI 49506	PRESIDENT 0.20	0.	0.	0.
THOMAS V. FEHSENFELD 3460 REEDS LAKE BLVD, S.E. GRAND RAPIDS, MI 49506	VICE PRESIDENT 0.20	0.	0.	0.
H. WARREN SMITH 1107 FIRST AVENUE, APT 1404 SEATTLE, WA 98101	TREASURER 1.00	0.	0.	0.
NANCY F. SMITH 1107 FIRST AVENUE, APT 1404 SEATTLE, WA 98101	SECRETARY 0.20	0.	0.	0.
JOHN A. FEHSENFELD P.O. BOX 15567 LAS VEGAS, NV 89114	TRUSTEE 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF

ELECTION UNDER REGULATIONS SECTION
53.4942(A)-3(D)(2) TO TREAT
EXCESS QUALIFYING DISTRIBUTIONS
AS DISTRIBUTIONS OUT OF CORPUS

STATEMENT 10

PART XIII - COMPUTATION OF UNDISTRIBUTED INCOME (ELECTION): PURSUANT
TO REG. SEC. 53.4942(A)-3(D)(2)
TAXPAYER HEREBY ELECTS TO APPLY ITS 2009 QUALIFYING DISTRIBUTIONS TO
CORPUS.



SIGNATURE

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 11

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ACLU FUND OF MICHIGAN 2966 WOODWARD AVE DETROIT, MI 48201	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
AMERICAN BOOKSELLERS FOUNDATION FOR FREE EXPRESSION 275 7TH AVE., ROOM 1504 NEW YORK, NY 10004	NONE ANNUAL SUPPORT	PUBLIC CHARITY	3,000.
ARBOR CIRCLE 1115 BALL AVE. N.E. GRAND RAPIDS, MI 49505	NONE ANNUAL SUPPORT	PUBLIC CHARITY	500.
ATLAS ECONOMIC RESEARCH FOUNDATION 2000 14TH ST N, STE 550 ARLINGTON, VA 22201	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
AYN RAND INSTITUTE 2121 ALTON PARKWAY, STE. 250 IRVINE, CA 92606	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
BAXTER COMMUNITY CENTER 935 BAXTER ST. S.E. GRAND RAPIDS, MI 49506	NONE ANNUAL SUPPORT	PUBLIC CHARITY	3,500.
BOYS & GIRLS CLUB OF KING COUNTY 603 STEWART ST., STE. 300 SEATTLE, WA 98101	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,500.
CHILDREN'S ALLIANCE 2017 SPRUCE STREET SEATTLE, WA 98122	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,500.

CHILDREN'S ASSESSMENT CENTER 901 MICHIGAN N.E. GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	2,000.
FEEDING AMERICA WEST MICHIGAN 864 WEST RIVER CENTER DRIVE N.W. COMSTOCK PARK, MI 49321	NONE ANNUAL SUPPORT	PUBLIC CHARITY	10,000.
DOWNTOWN EMERGENCY SERVICE CENTER 507 THIRD AVE. SEATTLE, WA 98104	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,500.
EASTER SEAL SOCIETY OF MICHIGAN 4065 SALADIN DR S.E. GRAND RAPIDS, MI 49506	NONE ANNUAL SUPPORT	PUBLIC CHARITY	250.
FLAT RIVER OUTREACH MINISTRIES 11535 FULTON ST S.E. GRAND RAPIDS, MI 49331	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
FOUNDATION FOR ECONOMIC EDUCATION 30 S BROADWAY IRVINGTON, NY 10533	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
FROM K-1 - CALUMET SPECIALTY PRODUCTS PARTNERS, LP 2780 WATERFRONT PKWY E. DR., STE 200 INDIANAPOLIS, IN 46214	NONE ANNUAL SUPPORT	PUBLIC CHARITY	50.
FUND FOR AMERICAN STUDIES 1706 NEW HAMPSHIRE AVE N.W. WASHINGTON, DC 20009	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
GOD'S KITCHEN 303 S. DIVISION AVE. GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	2,000.
HEARTSIDE MINISTRY 54 S. DIVISION AVE. GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	500.

HOSPICE OF MICHIGAN 1260 ELKHART ST N.E. GRAND RAPIDS, MI 48503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	6,000.
LITERACY CENTER OF WEST MICHIGAN 1120 MONROE AVE S.W., STE 240 GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	3,000.
MICHIGAN WOMEN'S FOUNDATION 18530 MACK AVE, STE 562 GROSSE POINTE FARMS, MI 48236	NONE ANNUAL SUPPORT	PUBLIC CHARITY	500.
OPERA GRAND RAPIDS 161 OTTAWA N.W. GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	11,000.
PINE REST FOUNDATION 300 68TH ST N.E. GRAND RAPIDS, MI 49508	NONE ANNUAL SUPPORT	PUBLIC CHARITY	2,000.
PLANNED PARENTHOOD CENTERS OF WEST MICHIGAN 425 CHERRY ST S.E. GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	5,000.
PLYMOUTH HEALING COMMUNITIES 1217 SIXTH AVE. SEATTLE, WA 98101	NONE ANNUAL SUPPORT	PUBLIC CHARITY	10,000.
PLYMOUTH MENTAL HEALTH CHAPLAINCY 1217 SIXTH AVE. SEATTLE, WA 98101	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,500.
PROJECT ACCESS 233 E FULTON, STE. 108 GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	2,500.
RYERSON LIBRARY FOUNDATION 111 LIBRARY ST. N.E. GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	2,500.

SALVATION ARMY 1215 E FULTON GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	3,000.
STATE POLICY NETWORK 2020 N 14TH ST., STE 250 ARLINGTON, VA 22201	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
ST CECILIA MUSIC SOCIETY 24 RANSOM AVE N.E. GRAND RAPIDS, MI 49503	NONE ANNUAL SUPPORT	PUBLIC CHARITY	2,500.
ST JOHN'S HOME 2355 KNAPP ST N.E. GRAND RAPIDS, MI 49505	NONE ANNUAL SUPPORT	PUBLIC CHARITY	3,000.
WEDGWOOD CHRISTIAN SERVICES P.O. BOX 88007 GRAND RAPIDS, MI 49518	NONE ANNUAL SUPPORT	PUBLIC CHARITY	5,250.
HEALTH INTERVENTION SERVICES 15 ANDRE ST. S.E. GRAND RAPIDS, MI 49507	NONE ANNUAL SUPPORT	PUBLIC CHARITY	4,500.
STEEPLETOWN NEIGHBORHOOD SERVICES 671 DAVIS N.W. GRAND RAPIDS, MI 49504	NONE ANNUAL SUPPORT	PUBLIC CHARITY	3,000.
UNITED CHRISTIAN SERVICES 309 E BERRIEN ST. PAW PAW, MI 49079	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
CEDAR ROCK COMMUNITY ACTION (WALK FOR WARMTH) 4388 14 MILE ROAD ROCKFORD, MI 49319	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.
PROJECT VOTE SMART ONE COMMON GROUND PHILIPSBURG, MT 59858	NONE ANNUAL SUPPORT	PUBLIC CHARITY	1,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

101,550.

FORM 990-PF

OTHER REVENUE

STATEMENT 12

DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNC- TION INCOME
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - ORDINARY INCOME	310000	6,538.			
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - NONDEDUCTIBLE EXPENSES			18	<327.>	
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - NET SEC 1231 GAIN			18	<1,550.>	
K-1 - CALUMET SPECIALTY PROD PARTNERS LP - CASUALTY LOSS			18	<432.>	
TOTAL TO FORM 990-PF, PG 11, LN 11		6,538.		<2,309.>	