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

OMB No 1545-0052

2009

Department of the Treasury
Internal Revenue Service

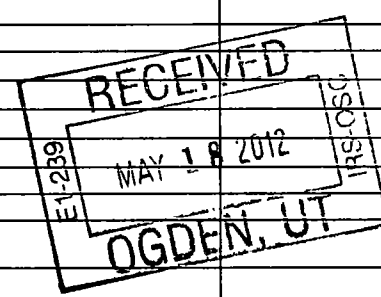
Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements

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

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 Peter & Dorothy Solomon Foundation		A Employer identification number 38-2956333
	Number and street (or P O box number if mail is not delivered to street address) Room/suite 2855 Coolidge Hwy. 101A		B Telephone number (see the instructions) (989) 615-6436
	City or town State ZIP code Troy MI 48084		C If exemption application is pending, check here <input type="checkbox"/>
			D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <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			E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 5,616,495.		J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	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 the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc. received (att sch)	0.			
	2 <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	90,803.	90,803.		
	5a Gross rents	146,852.	146,852.		
	b Net rental income or (loss)	146,852.			
	6a Net gain/(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)		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/(loss) (att sch)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	237,655.	237,655.			
ADMINISTRATIVE AND OPERATING EXPENSES	13 Compensation of officers, directors, trustees, etc	67,585.	6,759.		60,826.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) L-16a Stmt	26,801.	2,680.		24,121.
	b Accounting fees (attach sch) L-16b Stmt	1,079.	108.		971.
	c Other prof fees (attach sch) L-16c Stmt	34,300.			34,300.
	17 Interest	12.	12.		0.
	18 Taxes (attach schedule) (see instr) See Line 18 Stmt	0.	0.		0.
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	3,953.	381.		3,572.
	24 Total operating and administrative expenses. Add lines 13 through 23	133,730.	9,940.		123,790.
	25 Contributions, gifts, grants paid	100,000.			100,000.
26 Total expenses and disbursements. Add lines 24 and 25	233,730.	9,940.		223,790.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	3,925.				
b Net investment income (if negative enter -0-)		227,715.			
c Adjusted net income (if negative, enter -0-)					



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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	56.	0.	0.
	2	Savings and temporary cash investments	2,344,990.	3,319,794.	3,319,794.
	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 the instructions)			
	7	Other notes and loans receivable (attach sch)			
		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 (attach schedule)	0.		
	b	Investments – corporate stock (attach schedule) L-10b Stmt	25,040.	25,071.	37,629.
	c	Investments – corporate bonds (attach schedule) L-10c Stmt	1,403,373.	823,510.	785,003.
	LIABILITIES	11	Investments – land, buildings, and equipment basis		
		Less accumulated depreciation (attach schedule)			
12		Investments – mortgage loans			
13		Investments – other (attach schedule) L-13 Stmt	1,724,999.	2,424,517.	1,474,069.
14		Land, buildings, and equipment basis			
		Less accumulated depreciation (attach schedule)			
15		Other assets (describe)			
16		Total assets (to be completed by all filers – see instructions Also, see page 1, item I)	5,498,458.	6,592,892.	5,616,495.
17		Accounts payable and accrued expenses			
18		Grants payable			
FUND ASSETS	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	Total liabilities (add lines 17 through 22)			
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			
27	Capital stock, trust principal, or current funds				
28	Paid-in or capital surplus, or land, building, and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds	5,498,458.	6,592,892.		
30	Total net assets or fund balances (see the instructions)	5,498,458.	6,592,892.		
31	Total liabilities and net assets/fund balances (see the instructions)	5,498,458.	6,592,892.		

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	5,498,458.
2	Enter amount from Part I, line 27a	2	3,925.
3	Other increases not included in line 2 (itemize) See Other Increases Stmt	3	1,090,509.
4	Add lines 1, 2, and 3	4	6,592,892.
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	6,592,892.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a BankUnited FSB Coral Gables FL Cert of Dep	P	08/06/08	02/09/09
b Banner Bank Walla Walla Wash Cert of Dep	P	09/17/08	03/16/09
c Baytree Natl Bank & Trust Lake Fst IL Cert of Dep	P	06/02/08	03/09/09
d CIT Group Inc New Com New Cash in Lieu	P	09/10/07	12/10/09
e See Columns (a) thru (d)			

(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 95,000.		95,000.	0.
b 95,000.		95,000.	0.
c 200,000.		200,000.	0.
d 7.		0.	7.
e See Columns (e) thru (h)		1,365,000.	-45,504.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			0.
b			0.
c			0.
d			7.
e See Columns (i) thru (l)			-45,504.

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	-45,497.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div> <div>If gain, also enter in Part I, line 8, column (c) (see the instructions)</div> <div>If (loss), enter -0- in Part I, line 8</div> </div>	3	

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 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 (column (b) divided by column (c))
2008	85,918.	4,359,490.	0.019708
2007	100,818.	4,980,165.	0.020244
2006	91,787.	5,196,051.	0.017665
2005	106,468.	4,791,363.	0.022221
2004	186,363.	2,851,555.	0.065355

2 Total of line 1, column (d)	2	0.145193
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	0.029039
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	5,266,902.
5 Multiply line 4 by line 3	5	152,946.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,277.
7 Add lines 5 and 6	7	155,223.
8 Enter qualifying distributions from Part XII, line 4	8	223,790.

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.

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

1 a 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 instr.)			
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		1	2,277.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	2,277.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	2,277.
6 Credits/Payments			
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6 a	5,000.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c	0.	
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	5,000.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	68.	
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	2,655.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax <input type="checkbox"/> 2,655. Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a 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
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		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 type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a 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?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		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?		
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) MI - Michigan		
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 <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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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?	13	X	
Website address N/A				
14	The books are in care of Richard Penoyar Telephone no (989) 615-6436			
Located at 4910 Tucker Street Midland MI ZIP + 4 48660				
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.

	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 checked="" type="checkbox"/> Yes <input 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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here	1b	X
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? If 'Yes,' list the years 20__ , 20__ , 20__ , 20__	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 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 20__ , 20__ , 20__ , 20__		
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)	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

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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 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 instructions)?

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?☐ 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

6b

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

If 'Yes' to 6b, file Form 8870

X

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

7b

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see 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
<u>Richard E. Penoyar, Jr.</u> 4910 Tucker Street, Midland, MI 48640	President, Treasurer, D 40.00	61,585.	0.	0.
<u>Doris E. Wenban</u> 4910 Tucker Street, Midland, MI 48640	Vice President, Director 1.00	1,700.	0.	0.
<u>Thomas Houghtaling</u> 544 Manzer, Beaverton, MI 48612	Director 1.00	1,300.	0.	0.
See Information about Officers, Directors, Trustees, Etc.		3,000.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see 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
<u>None</u>				
<u>0</u>				
<u>0</u>				
<u>0</u>				
<u>0</u>				

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 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	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	

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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	2,031,233.
b Average of monthly cash balances	1b	2,393,645.
c Fair market value of all other assets (see instructions)	1c	922,231.
d Total (add lines 1a, b, and c)	1d	5,347,109.
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	
3 Subtract line 2 from line 1d	3	5,347,109.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	80,207.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	5,266,902.
6 Minimum investment return. Enter 5% of line 5	6	263,345.

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	263,345.
2a Tax on investment income for 2009 from Part VI, line 5	2a	2,277.	
b Income tax for 2009 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b		2c	2,277.
3 Distributable amount before adjustments Subtract line 2c from line 1		3	261,068.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	261,068.
6 Deduction from distributable amount (see instructions)		6	
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	261,068.

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	223,790.
b Program-related investments — total from Part IX-B	1b	
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	223,790.
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 instructions)	5	2,277.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	221,513.

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

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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				261,068.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			30,540.	
b Total for prior years 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2009.				
a From 2004	83,347.			
b From 2005	0.			
c From 2006	0.			
d From 2007	0.			
e From 2008	0.			
f Total of lines 3a through e	83,347.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 223,790.				
a Applied to 2008, but not more than line 2a			30,540.	
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2009 distributable amount				177,718.
e Remaining amount distributed out of corpus	15,532.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	83,347.			83,347.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	15,532.			
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				
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 instructions			0.	
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				3.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	15,532.			
10 Analysis of line 9				
a Excess from 2005	0.			
b Excess from 2006	0.			
c Excess from 2007	0.			
d Excess from 2008	0.			
e Excess from 2009	15,532.			

BAA

Form 990-PF (2009)

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)**N/A**

1 a 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 <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)						
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total	
	(a) 2009	(b) 2008	(c) 2007	(d) 2006		
b 85% of line 2a						
c Qualifying distributions from Part XII, line 4 for each year listed						
d Amounts included in line 2c not used directly for active conduct of exempt activities						
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c						
3 Complete 3a, b, or c for the alternative test relied upon						
a 'Assets' alternative test — enter						
(1) Value of all assets						
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)						
b 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed						
c 'Support' alternative test — enter						
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)						
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)						
(3) Largest amount of support from an exempt organization						
(4) Gross investment income						

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year — see 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 instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

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

Recipient 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
<i>a Paid during the year</i>				
Covenant House Michigan 2959 Martin Luther King, Jr. Blvd., Detroit, MI 48028	N/A	Public Charity	General Operating Support	10,000.
Alternatives for Girls 903 W. Grand Boulevard, Detroit, MI 48208	N/A	Public Charity	General Operating Support	10,000.
Leader Dogs for the Blind 1039 Rochester, Rochester, MI 48307	N/A	Public Charity	General Operating Support	10,000.
Hereditary Disease Foundation 1303 Pico Boulevard Santa Monica CA 90405	N/A	Public Charity	General Operating Support	15,000.
Oregon Health & Science University 2181 S.W. Sam Jackson Park Road Portland OR 97239	N/A	Public Charity	General Operating Support	10,000.
Wounded Warriors Project 7020 AC Skinner Parkway Jacksonville FL 32256	N/A	Public Charity	General Operating Support	5,000.
Starting Point of Rochester 110 East Second Street Rochester MI 48307	N/A	Public Charity	General Operating Support	5,000.
ALSAC Gift Planning St. Jude Childrens Reserarch Hospital, 262 Danny Tho Memphis TN 38105	N/A	Public Charity	General Operating Support	5,000.
Urban Fit Kids, Inc. 18100 Meyer Road Detroit MI 48235	N/A	Public Charity	General Operating Support	5,000.
See Line 3a statement				25,000.
Total			3a	100,000.
<i>b Approved for future payment</i>				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
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		
4 Dividends and interest from securities			14	90,803.	
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			16	146,852.	
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18		
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)				237,655.	
13 Total. Add line 12, columns (b), (d), and (e)				13	237,655.

(See worksheet in the instructions for line 13 to verify calculations)

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

[illegible]

Supporting Statement of:

Form 990-PF, p2/Line 2(b)

Description	Amount
Equitas America LLC Cash Account	51.
Equitas America LLC Federated Gvt Reserves Money Market Acct	3,265,777.
SEI Cash & Cash Equivalents	53,966.
Total	<u>3,319,794.</u>

Supporting Statement of:

Form 990-PF, p2/Line 2(c)

Description	Amount
Equitas America LLC Cash Account	51.
Equitas America LLC Federated Gvt Reserves Total Money Market acct	3,265,777.
SEI cash and cash equivalents 12/32/2009	53,966.
Total	<u>3,319,794.</u>

Supporting Statement of:

Form 990-PF, p6/Line 1c, Compensation-1

Description	Amount
W-2 wages	59,885.
Total	<u>61,585.</u>

Supporting Statement of:

Form 990-PF, p8/Part X, Line 1c

Description	Amount
Weinm Properties	297,066.
Weinm Properties	356,714.
Santa Fe OK Properties	268,451.
Total	<u>922,231.</u>

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes (see the instructions)	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Federal Tax	0.	0.		0.
Total	0.	0.		0.

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses.	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Office Supplies	1,181.	118.		1,063.
P.O. Box Rental	540.	54.		486.
Postage	75.	0.		75.
Internet Service	374.	37.		337.
Telephone	1,629.	163.		1,466.
Michigan Annual Report	25.			25.
Computer Repair/Support	85.	9.		76.
Bank Fees	44.			44.
Total	3,953.	381.		3,572.

Form 990-PF, Page 2, Part III, Line 3

Other Increases Stmt

Correction to 2008 Wienm Properties Capital Account	356,714.
Adjustment to Wienm Properties Partnership Value	733,795.
Total	1,090,509.

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (a) thru (d)

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P-Purchase D-Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
CIT Group Inc Med Term Sr Nts	P	09/10/07	07/16/09
Citigroup Inc Note 6.2000%	P	02/20/09	03/16/09
Citizens State Bank Okemah OK Ctf of Dep	P	06/17/08	03/20/09
Ford Motor Co Global Landmark Secs Notes	P	08/02/07	10/28/09
General Electric Capital Corp Med Term Notes	P	06/04/08	09/01/09
General Electric Capital Corp Med Term Notes	P	06/04/08	02/17/09
Home Depot Inc SR Notes	P	10/09/08	09/15/09
Household Finance Corp Internotes Fltg Rate	P	06/04/08	02/10/09
Household Finance Corp Internotes Fltg Rate	P	06/04/08	03/10/09
Marshall & Isley Corp New SR MINotes	P	05/12/09	08/17/09
Merrill Lynch Co SR Unsub Notes	P	various	02/17/09
Morgan Stanley Notes	P	09/24/08	01/15/09
Security Bank Gwinnett Cnty GA Ctf of Dep	P	05/22/08	06/29/09

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (e) thru (h)

(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)
54,496.		100,000.	-45,504.
50,000.		50,000.	0.
100,000.		100,000.	0.
200,000.		200,000.	0.
220,000.		220,000.	0.
30,000.		30,000.	0.
100,000.		100,000.	0.
50,000.		50,000.	0.
50,000.		50,000.	0.
100,000.		100,000.	0.
240,000.		240,000.	0.
25,000.		25,000.	0.
100,000.		100,000.	0.
Total		<u>1,365,000.</u>	<u>-45,504.</u>

Form 990-PF, Part IV, Capital Gains and Losses for Tax on Investment Income

Columns (i) thru (l)

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

(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (column (h) gain minus column (k), but not less than -0-) or losses (from column (h))
			-45,504.
			0.
			0.
			0.
			0.
			0.
			0.
			0.
			0.
			0.
			0.
			0.
			0.
Total			<u>-45,504.</u>

Form 990-PF, Page 6, Part VIII, Line 1

Information about Officers, Directors, Trustees, Etc.

(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
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Darlene Hood 2617 S.W. 15th Ave., Cape Coral, FL 33914	Secretary, Direct 1.00	1,700.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Eugene Hood 2617 S.W. 15th Ave., Cape Coral FL 33914	Director 1.00	1,300.	0.	0.
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> 				

Total

3,000. 0. 0.

Form 990-PF, Page 11, Part XV, line 3a

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
<u>The Dr. M.J.J. Smith Collaborative Resea</u>	<u>N/A</u>	<u>Public</u>	<u>General</u>	Person or <input type="checkbox"/>
<u>Alma College, 614 W. Superior Street</u>		<u>charity</u>	<u>Operating</u>	Business <input checked="" type="checkbox"/>
<u>Alma MI 48801</u>			<u>Support</u>	5,000.
<u>National Fibromyalgia Assoc.</u>	<u>N/A</u>	<u>Public</u>	<u>General</u>	Person or <input type="checkbox"/>
<u>2121 South Towne Center, Suite 301</u>		<u>charity</u>	<u>Operating</u>	Business <input checked="" type="checkbox"/>
<u>Anaheim CA 92806</u>			<u>Support</u>	5,000.
<u>East Side Soup Kitchen</u>	<u>N/A</u>	<u>Public</u>	<u>General</u>	Person or <input type="checkbox"/>
<u>940 East Genesee Avenue</u>		<u>charity</u>	<u>Operating</u>	Business <input checked="" type="checkbox"/>
<u>Saginaw MI 48607</u>			<u>Support</u>	5,000.
<u>The Open Door</u>	<u>N/A</u>	<u>Public</u>	<u>General</u>	Person or <input type="checkbox"/>
<u>409 W. Indian Street</u>		<u>charity</u>	<u>Operating</u>	Business <input checked="" type="checkbox"/>
<u>Midland MI 48640</u>			<u>Support</u>	5,000.
<u>Midland County E.F.P.N.</u>	<u>N/A</u>	<u>Public</u>	<u>General</u>	Person or <input type="checkbox"/>
<u>PO Box 2521</u>		<u>charity</u>	<u>Operating</u>	Business <input checked="" type="checkbox"/>
<u>Midland MI 48641</u>			<u>Support</u>	5,000.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				

Total

25,000.

Form 990-PF, Page 1, Part I

Line 16a - Legal Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Clark Hill	Legal Services	26,801.	2,680.		24,121.
Total		<u><u>26,801.</u></u>	<u><u>2,680.</u></u>		<u><u>24,121.</u></u>

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Advanced Data Proces	Payroll Processing and	1,079.	108.		971.
Total		<u><u>1,079.</u></u>	<u><u>108.</u></u>		<u><u>971.</u></u>

Form 990-PF, Page 1, Part I

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
SEI	Investment Custodian F	3,274.			3,274.
Equitas	Investment Management	31,026.			31,026.
Total		<u><u>34,300.</u></u>			<u><u>34,300.</u></u>

Form 990-PF, Page 2, Part II, Line 10b

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
CBS Corp New 7.25% SR Retail Deb Preferred Stock	12,760.	11,350.
General Electric Co Common	12,280.	9,078.
CIT Group Inc New Common	31.	17,201.
Total	25,071.	37,629.

Form 990-PF, Page 2, Part II, Line 10c

L-10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
SLM Corp EDNotes FLTGT RT EDNotes 0%	39,043.	37,859.
Citicorp Med Term Sub Nts - Med Term Nt 6.500%	96,949.	102,116.
Home Depot Inc SR Nt 5.200%	100,210.	103,768.
Marshall & Isley Corp Medium Term Nts 5.350%	48,216.	49,637.
Alcoa Inc Nt 6.5005	97,172.	105,446.
General Elec Cap Corp Medium Term Nts 5.875%	46,805.	53,569.
PPG Inds Inc Nt 6.875%	43,700.	45,702.
Continental Corp Note 8.375%	79,748.	79,674.
CIT Group Inc New Secd Nt Ser A 7.000%	4,165.	6,751.
Cit Group Inc New Secd Nt Ser A 7.000%	9,371.	10,086.
CIT Group Inc New Secd Nt Ser A 7.000%	9,371.	9,720.
CIT Group Inc New Secd Nt Ser A 7.000%	26,033.	15,929.
Comerica Bank Dallas TX Inc Sub Nt 5.750%	21,879.	29,033.
CIT Group Inc New Secd Nt Ser A 7.000%	51,025.	21,984.
General Mtrs Accep Corp Smartnotes 7.500%	99,764.	77,912.
General Mtrs Accept Cort Smartnotes 7.250%	50,059.	35,817.
Total	823,510.	785,003.

Form 990-PF, Page 2, Part II, Line 13

L-13 Stmt

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
Wienn Properties - Rental Partnership valued at 8.35% Rate of Return	1,193,480.	297,066.
Wienn Properties - Rental Partnership	356,714.	356,714.
SEI Investments - Mutual Funds	537,417.	483,435.
Equitas America Investments LLC - Mutual Funds	68,455.	68,403.
Santa Fe OK Properties	268,451.	268,451.
Total	2,424,517.	1,474,069.

Supporting Statement of:

Form 990-PF, p1/Line 4(b)

Description	Amount
Equitas America Bond Interest	88,590.
Equitas America Ordinary Dividends	1,868.
SEI Investments Dividend Income	8,823.
Less Accrued Interest paid on bonds Equitas	-8,478.
Total	<u>90,803.</u>

Supporting Statement of:

Form 990-PF, p1/Line 5b

Description	Amount
Santa Fe OK Properties Net Rental Income	52,500.
Wienm Properties Net Rental Income	54,639.
Wienm Properties Net Rental Income	39,713.
Total	<u>146,852.</u>

Supporting Statement of:

Form 990-PF, p1/Line 17(a)

Description	Amount
Margin Interest Paid Equitas	12.
Total	<u>12.</u>

Supporting Statement of:

Form 990-PF, p1/Line 17(b)

Description	Amount
Margin Interest Paid Equitas	12.
Total	<u>12.</u>

Supporting Statement of:

Form 990-PF, p12/Line 4 Column (d)

Description	Amount
Equitas America Bond Interest	88,590.
Equitas America Ordinary Dividends	1,868.
SEI Investments Dividend Income	8,823.
Less Accrued Interest paid on Bonds Equitas	-8,478.
Total	<u>90,803.</u>

Supporting Statement of:

Legal and Professional Fees/Line 16c Book amount-1

Description	Amount
January	799.
April	778.
July	812.
October	885.
Total	<u>3,274.</u>

Supporting Statement of:

Legal and Professional Fees/Line 16c Book amount-2

Description	Amount
Investment Fees January	5,989.
Bond Redemption Fee January	5.
Bond Redemption Fee February	20.
Investment Fees March	6,084.
Bond Redemption Fee March	5.
Bond Redemption Fee April	20.
Bond Redemption Fee May	0.
Investment Fees June	6,052.
Bond Redemption Fees June	5.
Bond Redemption Fees July	0.
Investment Fees July	6,417.
Bond Redemption Fee August	5.
Bond Redemption Fee September	10.
Investment Fees October	6,384.
Bond Redemption Fee October	5.
Bond Redemption Fee November	0.
Bond Redemption Fee December	25.
Total	<u>31,026.</u>