Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0052

2009

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: **Helen L Kay Charitable Trust - c/o Comerica Bank A/C 1045000219**

Number and street (or P O box number if mail is not delivered to street address) / Room/suite: **P.O. Box 75000 MC 3302**

City or town, state, and ZIP code: **Detroit, MI 48275-3302**

A Employer identification number: 38-3047073

B Telephone number (see page 10 of the instructions): 313-222-3204

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 *(from Part II, col. (c), line 16)* ▶ $ 7,197,851

J Accounting method: ☑ Cash ☐ Accrual ☐ Other (specify) *(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) (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)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)				
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	197,467	197,467		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	-378,915			
	b	Gross sales price for all assets on line 6a 2,826,626				
	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	**Total.** Add lines 1 through 11	-181,448	197,467		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	5,500	1,100		4,400
	c	Other professional fees (attach schedule)	55,621	50,059		5,562
	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)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	61,141	51,179		9,962
	25	Contributions, gifts, grants paid	492,544			492,544
	26	**Total expenses and disbursements.** Add lines 24 and 25	553,685	51,179		502,506
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-735,133			
	b	**Net investment income** (if negative, enter -0-)		146,288		
	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			
	2	Savings and temporary cash investments	1,379,701	802,245	802,245
	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			
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	4,049,404	3,638,521	4,286,072
	c	Investments—corporate bonds (attach schedule)	1,799,628	2,052,834	2,109,534
	11	Investments—land, buildings, and equipment: basis ▶			
		Less. accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	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 the instructions. Also, see page 1, item I)	7,228,733	6,493,600	7,197,851
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	**Total liabilities** (add lines 17 through 22)			
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☑ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	7,228,733	6,493,600	
	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, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	7,228,733	6,493,600	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	7,228,733	6,493,600	

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	7,228,733
2	Enter amount from Part I, line 27a	2	-735,133
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	6,493,600
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	6,493,600

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	See Statement Attached			
b				
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				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 }	2	-378,915
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) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8	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 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	530,331	8,234,695	.0644020
2007	524,219	9,430,667	.0555866
2006	452,086	9,041,306	.0500023
2005	477,739	8,712,620	.0548,330
2004	453,325	8,623.762	.0525,670

2	**Total** of line 1, column (d)	2	.2773909
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	.0554782
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	6,700,067
5	Multiply line 4 by line 3	5	371,708
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,463
7	Add lines 5 and 6	7	373,171
8	Enter qualifying distributions from Part XII, line 4	8	502,506

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: __________ **(attach copy of letter if necessary—see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b	1	1,463
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2	3	1,463
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	1,463
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a: 6,515		
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	6,515
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ 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	5,052
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 5,052 **Refunded** ▶	11	

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?	1a		✓
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		✓
	*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.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		✓
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
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.*	2		✓
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*	3		✓
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		✓
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	✓	
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*	7	✓	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ 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 *General Instruction G? If "No," attach explanation*	8b	✓	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		✓
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		✓

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

			Yes	No
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		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	

Website address ▶

14 The books are in care of ▶ Comerica Bank Telephone no. ▶ 313-222-3204
Located at ▶ P.O. Box 75000 MC 3302, Detroit, MI ZIP+4 ▶ 48275-3302

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? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ 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)? ☐ Yes ☑ 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.) ☐ Yes ☑ 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)?	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		✓
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 If "Yes," list the years ▶ 20___ , 20___ , 20___ , 20___			
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		✓
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? ☐ Yes ☑ 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		✓
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		✓

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)? **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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** 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? **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 (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
Comerica Bank **P.O. Box 75000 Mc 3302, Detroit, MI 48275-3302**	**Trustee, 5hrs/wk**	**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 ▶

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
Comerica Bank P.O. Box 75000 Mc 3302, Detroit, MI 48275-3302	Investment Mgmt. and Admin.	55,621
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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions 3	
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	6,802,098
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets (see page 24 of the instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	6,802,098
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	6,802,098
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	102,031
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	6,700,067
6	**Minimum investment return.** Enter 5% of line 5	6	335,003

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	335,003
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,463		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	1,463
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	333,540
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	333,540

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	502,506
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	502,506
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	1,463
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	501,043

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				333,540
2	Undistributed income, if any, as of the end of 2009:				
a	Enter amount for 2008 only			66,178	
b	Total for prior years: 20____,20____,20____		0		
3	Excess distributions carryover, if any, to 2009:				
a	From 2004				
b	From 2005				
c	From 2006				
d	From 2007				
e	From 2008				
f	**Total** of lines 3a through e	0			
4	Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 502,506				
a	Applied to 2008, but not more than line 2a			66,178	
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d	Applied to 2009 distributable amount				333,540
e	Remaining amount distributed out of corpus	102,788			
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	102,788			
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 page 27 of the instructions		0		
e	Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			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) (see page 27 of the instructions)	0			
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	102,788			
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 102,788				

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

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

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

Part XV Supplementary Information (Complete this part only if the 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:

Scott Drogs, V.P. Comerica Charitable Services Grp., 101 N. Main St., Ste 100., Ann Arbor, MI 48104 (877)405-1091

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

No forms are needed. A letter explaining the need and use of funds is required.

c Any submission deadlines:

No deadlines are imposed.

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

No restrictions are placed on awarding grants.

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 *Paid during the year*				
See Statement Attached				**492,544**
Total . . . . ▶ **3a**				**492,544**
b *Approved for future payment*				
None				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion 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					
4 Dividends and interest from securities			14	197,467	
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	-378,,915	
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)				-181448	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 -181,448

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)

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

			Yes	No
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)		✓
	(2) Other assets	1a(2)		✓
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		✓
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		✓
	(3) Rental of facilities, equipment, or other assets	1b(3)		✓
	(4) Reimbursement arrangements	1b(4)		✓
	(5) Loans or loan guarantees	1b(5)		✓
	(6) Performance of services or membership or fundraising solicitations	1b(6)		✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		✓

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

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

Sign Here

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 | Date | Title

Paid Preparer's Use Only

Preparer's signature: *Lawrence R. Doyle*	Date: 3-18-2010	Check if self-employed ☑
Preparer's identifying number (see **Signature** on page 30 of the instructions)	P01029608	
Firm's name (or yours if self-employed), address, and ZIP code	Lawrence R. Doyle, CPA 420 Lakes Edge Dr., Oxford, MI 48371	EIN ▶ 38-2467287 Phone no 248-628-5354

Helen L. Kay Charitable Trust
Form 990-PF
Supporting Data

Part 1, Line 16b, Accounting Fees:

Bookkeeping	$ 3,600.00
Tax Services	1,900.00
Total	$ 5,500.00

Part 1, Line 16c Other professional Fees

Investment Advisory Fees and Administration	$ 55,621.00

Helen L. Kay Charitable Trust - 2009 Form 990-PF
Part II, Line 10b, Investments-corporate stock

	Shares	Book Value	Market Value
AGL Resources	2,330.00	$ 55,837.75	$ 84,975.10
Anadarko Petroleum Corp	550.00	35,736.09	34,331.00
Artio Global Invt Fds Intl Equity Fd Cl I	7,801.681	218,643.09	220,347.71
Autozone Inc	480.00	72,692.59	75,873.60
Broadcom Corp Cl A	2,700.00	46,926.00	84,969.00
CVS/Caremark Corp	1,550.00	54,174.40	49,925.50
China Mobile Hong Kong Ltd ADRs	1,400.00	72,856.00	65,002.00
Coca Cola Co	1,520.00	94,938.29	86,640.00
Colgate Palmolive Co	460.00	34,480.13	37,789.00
Conocophillips	1,000.00	36,140.00	51,070.00
DWS Dreman Small Cap Value Fund	6,481.798	200,000.00	204,047.00
Dreamworks Anamation Skg A	2,250.00	62,639.10	89,887.50
Dun & Bradstreet Corp	370.00	29,976.36	31,216.90
EMC Corp	2,000.00	34,060.00	34,940.00
Ebay Inc	3,550.00	61,818.28	83,531.50
Federated Investors Inc Cl B	3,100.00	58,791.56	85,250.00
General Mills Inc	1,750.00	97,136.73	123,917.50
Gilead Sciences Inc	1,400.00	35,574.00	60,578.00
Goldman Sachs Group Inc	190.00	34,222.53	32,079.60
Grainger W W Inc	680.00	66,566.56	65,844.40
Hartford Midcap Fund Cl Y	4,427.391	75,000.00	86,289.85
ITT Educational Services Inc	700.00	62,416.34	67,172.00
IBM Corp	610.00	63,438.41	79,849.00
Intuit Inc	2,800.00	72,406.60	86,044.00
Ishares MSCI EAFE Index Fund	3,250.00	232,878.40	179,660.00
Ishares S&P Global Materials	550.00	34,201.26	34,221.00
Johnson & Johnson	1,250.00	9,765.62	80,512.50
Laboratory Corp of America Holdings	1,100.00	29,384.00	82,324.00
Lazard Emerging Markets Portfolio	7,694.212	84,405.51	138,572.76
McAfee Inc	1,500.00	58,076.70	60,855.00
Mylan Labs Inc	2,600.00	34,909.16	47,918.00
NYSE Euronext	2,750.00	54,718.70	69,575.00
Netapp Inc	3,300.00	73,095.00	113,388.00
Newmont Mining Corp	650.00	32,929.00	30,751.50
Nike Inc Cl B	750.00	42,277.50	49,552.50
Occidental Petroleum Corp	970.00	85,552.55	78,909.50
Oracle Corporation	1,700.00	21,816.00	41,701.00
J C Penney Inc	1,200.00	38,038.68	31,932.00
Pepsico Inc	1,600.00	8,409.01	91,200.00
Philip Morris Intl Inc	1,500.00	71,130.00	72,285.00
Rainier Sm/Mid Cap Eqty Fd Inst	7,698.156	195,000.00	205,848.69
Raytheon Co	1,100.00	68,222.00	56,672.00
Spdr KBW Bank Etf	3,000.00	69,780.00	63,510.00

Helen L. Kay Charitable Trust - 2009 Form 990-PF
Part II, Line 10b, Investments-corporate stock (Cont.)

	Shares	Book Value	Market Value
Schlumberger Ltd	1,240.00	60,245.77	80,711.60
Seacor Holdings Inc	1,020.00	97,674.13	77,775.00
Stryker Corp	2,000.00	53,735.00	100,740.00
3M Co	950.00	69,519.20	78,536.50
Travelers Cos Inc	1,450.00	59,814.38	72,297.00
Tyson Foods Inc Cl A	2,300.00	28,175.00	28,221.00
US Bancorp	4,400.00	77,764.00	99,044.00
XTO Energy Inc	750.00	33,123.90	34,897.50
International Advantage	20,000.00	200,476.96	218,847.20
Check Point Software Tech ADR	1,300.00	36,933.00	44,044.00
		$ 3,638,521.24	$ 4,286,072.41

Helen L. Kay Charitable Trust - 2009 Form 990-PF
Part II, Line 10c-corporate bonds

	Par Value or Shares	Book Value	Market Value
Bank of America 7.8% due 02/15/2010	$ 200,000	$ 202,126.00	$ 201,428.00
Chevron Corp 3.45% due 03/03/2012.	100,000	102,839.00	103,932.00
Federated Adjustable Rate Secs F	30,664.402	300,000.00	298,977.92
HSBC Financial Corp 4.75% due 04/15/2010	200,000	198,458.00	202,106.00
J P Morgan Chase & Co. 5.75% due 01/02/2013	100,000	101,429.00	106,649.00
Lowes Cos Inc 5% due10/15/2015	200,000	200,368.00	216,578.00
Merrill Lynch & Co 5.45% due 07/15/2014	100,000	99,088.00	104,501.00
Morgan Stanley 5.05% due 01/21/2011	200,000	199,526.00	207,438.00
Pimco Total return Fd Instl	9,407.125	100,000.00	101,596.95
Principal Life Income Funding 5.3% due 04/24/2013	100,000	100,148.000	105,590.00
Vanguard GNMA Fund-Adm	13,967.875	150,000.00	148,616.06
Wal-Mart Stores Inc 3.2% due 05/15/2014	100,000	97,872.00	101,835.00
Wells Fargo Corp WFC 5.125% 09/01/2012	200,000	200,980.00	210,286.00
		$ 2,052,834.00	$ 2,109,533.93

Helen L Kay Charitable Trust
Form 990-PF - 2009
Part IV, Capital Gains or Losses for Tax on Investment Income

Name of Security	# of Shares or Par Value	Date Sold	Date Acquired	Net Proceeds	Cost Basis	Gain or (Loss)
Aflac Inc	1,550	4/1/2009	3/6/2008	29,360.08	97,151.68	(67,791.60)
Agco Corp	1,250	12/16/2009	4/30/2009	38,271.13	30,385.87	7,885.26
AGL Resources	1,500	4/30/2009	9/26/2003	47,057.68	42,387.00	4,670.68
AT&T Inc	2,450	7/27/2009	6/19/2008	62,595.89	86,730.00	(24,134.11)
Artio Global Invt Fds Intl Equity Fd	4,814.636	4/1/2009	3/20/2007	100,000.00	212,999.51	(112,999.51)
Artio Global Invt Fds Intl Equity Fd	2,586.043	9/2/2009	1/5/2005	71,685.11	81,356.91	(9,671.80)
Artio Global Invt Fds Intl Equity Fd	2,662.407	9/2/2009	12/19/2005	73,801.92	100,000.01	(26,198.09)
Artio Global Invt Fds Intl Equity Fd	1,966.557	9/2/2009	3/20/2007	54,512.96	87,000.49	(32,487.53)
Automatic Data Processing Inc	1,000	7/27/2009	11/20/2007	36,871.15	45,838.20	(8,967.05)
Automatic Data Processing Inc	1,000	7/27/2009	12/27/2007	36,871.15	44,740.00	(7,868.85)
Bear Stearns Co Inc 7.625% due 12/07/2009	200M	12/7/2009	10/10/2000	200,000.00	198,480.00	1,520.00
Broadcom Corp	1,050	8/25/2009	12/23/2008	29,169.40	18,249.00	10,920.40
Chesapeake Energy Corp	1,370	7/27/2009	6/19/2008	29,415.07	88,116.35	(58,701.28)
Credit Suisse FB USA Inc 4.7% due 6/1/09	100M	6/1/2009	11/28/2005	100,000.00	99,402.00	598.00
Cummings Engine Inc	1,100	5/29/2009	12/4/2007	35,664.94	64,938.50	(29,273.56)
Cummings Engine Inc	530	5/29/2009	4/30/2009	17,184.01	18,050.90	(866.89)
DuPont E I de Nemours & Co	2,000	4/1/2009	10/9/2008	46,544.94	72,680.00	(26,135.06)
Electronic Arts	3,100	8/25/2009	4/30/2009	58,619.49	63,147.00	(4,527.51)
Exxon Mobil Corp	600	4/30/2009	1/15/2002	39,867.47	23,730.00	16,137.47
Flour Corp	550	11/11/2009	3/6/2008	24,508.41	39,875.58	(15,367.17)
Flour Corp	790	12/16/2009	3/6/2008	34,498.41	57,275.83	(22,777.42)
Gamestop Corp	2,600	8/25/2009	5/29/2009	58,576.49	63,750.96	(5,174.47)
Gilead Sciences Inc	800	4/30/2009	12/19/2005	36,055.95	20,328.00	15,727.95
IBM Corp	300	8/25/2009	12/27/2007	35,846.07	33,078.57	2,767.50
International Business Machines 4.375% due 6/1/09	100M	6/1/2009	5/6/2005	100,000.00	100,089.00	(89.00)
International Lease Fin Corp Senior Note 4.7%	100M	7/1/2009	3/22/2007	100,000.00	99,534.00	466.00
Ishares MSCI EAFE Index Fd	800	7/24/2009	9/6/2007	39,308.11	62,652.80	(23,344.69)
Ishares MSCI EAFE Index Fd	1,200	7/24/2009	10/18/2009	58,962.16	100,473.60	(41,511.44)
Jabil Circuit Inc	5,000	4/1/2009	4/1/2008	28,438.83	48,945.00	(20,506.17)
Johnson & Johnson	850	4/30/2009	9/28/1990	44,175.49	6,640.63	37,534.86
Kroger Co	2,550	8/25/2009	12/23/2008	54,211.60	65,725.48	(11,513.88)

Helen L Kay Charitable Trust
Form 990-PF - 2009
Part IV, Capital Gains or Losses for Tax on Investment Income (Cont.)

Name of Security	# of Shares or Par Value	Date Sold	Date Acquired	Net Proceeds	Cost Basis	Gain or (Loss)
L-3 Communications Hldgs Inc	500	4/10/2009	1/30/2003	37,743.38	21,955.00	15,788.38
L-3 Communications Hldgs Inc	100	4/10/2009	9/26/2003	7,548.68	4,292.70	3,255.98
L-3 Communications Hldgs Inc	900	5/29/2009	9/23/2003	65,354.61	38,634.30	26,720.31
Laboratory Corp of America Hldgs	500	4/30/2009	3/7/2003	31,951.13	13,760.00	18,191.13
Laboratory Corp of America Hldgs	200	4/30/2009	9/26/2003	12,780.45	5,764.00	7,016.45
Lazard Emerging Markets Portfolio	1,421.558	9/2/2009	4/1/2009	22,503.26	15,594.49	6,908.77
Lazard Emerging Markets Portfolio	4,895.561	9/2/2009	7/24/2009	77,496.74	75,000.00	2,496.74
McDonalds Corp	1,800	8/25/2009	1/23/2008	101,194.47	92,345.22	8,849.25
Metlife	1,050	4/1/2009	12/4/2007	24,581.09	66,540.00	(41,958.91)
Microsoft Corp	1,600	4/1/2009	3/6/2002	30,607.83	50,344.00	(19,736.17)
Microsoft Corp	800	4/1/2009	1/30/2003	15,303.91	19,756.00	(4,452.09)
Monsanto Co	780	12/16/2009	4/1/2009	63,931.84	65,434.28	(1,502.44)
Mylan Labs Inc	2,400	8/25/2009	4/1/2009	34,991.09	32,223.84	2,767.25
Nicor Inc	2,150	11/11/2009	8/22/2008	83,893.42	97,139.80	(13,246.38)
Oracle Corporation	1,250	4/30/2009	1/15/2002	23,915.27	21,225.00	2,690.27
Oracle Corporation	2,150	11/11/2009	1/15/2002	46,890.29	36,507.00	10,383.29
Procter & Gamble Co	900	8/25/2009	5/13/1987	48,094.76	5,134.49	42,960.27
Procter & Gamble Co	1,000	8/25/2009	5/6/2005	53,438.63	55,120.00	(1,681.37)
Southern Co	2,500	5/29/2009	8/22/2008	70,937.42	94,074.25	(23,136.83)
State Street Corp	700	4/1/2009	1/5/2005	21,333.43	33,984.30	(12,650.87)
State Street Corp	1,100	4/1/2009	5/6/2005	33,523.95	51,174.20	(17,650.25)
United Technologies Corp	600	4/1/2009	1/30/2003	26,255.85	19,290.00	6,965.85
United Technologies Corp	600	4/1/2009	3/7/2003	26,255.85	17,061.90	9,193.95
United Technologies Corp	1,000	4/1/2009	9/26/2003	43,759.75	39,113.00	4,646.75
Waters Corp	2,200	5/29/2009	9/26/2003	94,757.07	60,076.00	34,681.07
Common Trust Fund Loss					243.96	(243.96)
Capital Gains Dividends				5,507.95		5,507.95
				2,826,626.03	3,205,540.60	(378,914.57)

Helen Kay Charitable Trust
Form 990-PF, Part XV, Line 3, Grants and Contributions Paid During the Year
For the year ended 12/31/2009

Organization	Address	Public Status	Purpose of Grant	Amount Paid
University of Michigan Medical School	Ann Arbor, MI	Public	General Operations	38,544.00
Special Olympics Michigan	Mount Pleasant, MI	Public	General Operations	5,000.00
Gleaners Food Bank	Detroit, MI	Public	General Operations	30,000.00
Summer Camp Scholarships Willow Run School District	Ypsilanti, MI	Public	General Operations	10,000.00
Henry Ford Health System	Detroit, MI	Public	General Operations	15,000.00
Oakwood Healthcare Foundation	Dearborn, MI	Public	General Operations	15,000.00
The Power Company Kids Club	Pontiac, MI	Public	Capital Improvements	10,000.00
Leader Dogs for the Blind	Rochester, MI	Public	General Operations	20,000.00
DMC Children's Hospital of Michigan	Detroit, MI	Public	General Operations	10,000.00
Vision Hope Community Development Corp	Detroit, MI	Public	General Operations	20,000.00
Scotland School	Scotland, PA	Public	General Operations	50,000.00
Salvation Army Eastern Michigan	Southfield, MI	Public	General Operations	30,000.00
Detroit Science Center	Detroit, MI	Public	General Operations	5,000.00
The Neutral Zone	Ann Arbor, MI	Public	General Operations	2,000.00
Make A Wish Foundation of Michigan	Ann Arbor, MI	Public	General Operations	5,000.00
Starr Commonwealth	Albion, MI	Public	Capital Improvements	30,000.00
Mary Crowley Cancer Research Centers	Dallas, TX	Public	General Operations	10,000.00
El Camino Hospital Foundation	Mountain View, CA	Public	General Operations	10,000.00
Barbara Ann Karmanos Cancer Institute	Detroit, MI	Public	General Operations	10,000.00
University of Michigan Health System	Ann Arbor, MI	Public	General Operations	10,000.00
Detroit Public TV	Detroit, MI	Public	General Operations	15,000.00
Central Detroit Christian	Detroit, MI	Public	General Operations	10,000.00
Forgotten Harvest	Oak Park, MI	Public	General Operations	15,000.00
Cancer Research Institute	New York, NY	Public	General Operations	5,000.00
Family Life Services	Colorado Springs, CO	Public	General Operations	2,500.00
Boys Hope Girls Hope	Bridgton, MO	Public	General Operations	2,500.00
Wellspring Support	Brevard, NC	Public	General Operations	2,500.00
Jewish Family Services	Southfield, MI	Public	General Operations	1,000.00
Canton Community Foundation	Canton, MI	Public	General Operations	7,500.00
Goodwill Industries of Greater Detroit	Detroit, MI	Public	General Operations	40,000.00

Helen Kay Charitable Trust
Form 990-PF, Part XV, Line 3, Grants and Contributions Paid During the Year (Cont.):
For the year ended 12/31/2009

Organization	Address	Public Status	Purpose of Grant	Amount Paid
Friends Indeed	New York, NY	Public	General Operations	5,000.00
826 Michigan	Ann Arbor, MI	Public	General Operations	5,000.00
Detroit Central City	Detroit, MI	Public	General Operations	5,000.00
Special Olympics Michigan	Mount Pleasant, MI	Public	General Operations	5,000.00
Summer Camp Scholarships Willow Run School District	Ypsilanti, MI	Public	General Operations	5,000.00
Shriner's Children's Hospital	Tampa, FL	Public	General Operations	1,000.00
First Presbyterian Church	East Brady, PA	Public	General Operations	30,000.00
				492,544.00