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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 changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

IDM FOUNDATION

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

136 E. MICHIGAN AVE., STE 1201

City or town, state, and ZIP code

KALAMAZOO, MI 49007-3936

A Employer identification number

38-3348061

B Telephone number (see page 10 of the instructions)

(269) 382-5800

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) **\$** 1,536,118.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	1,189.	1,189.		
4 Dividends and interest from securities	36,427.	36,427.		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	-6,697.			
b Gross sales price for all assets on line 6a	451,297.			
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	30,919.	37,616.		
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)	2,407.	0.	0.	2,407.
c Other professional fees (attach schedule)	13,871.	4,439.		9,432.
17 Interest				
18 Taxes (attach schedule) (see page 14 for the instructions)				
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) [3]	85.			85.
24 Total operating and administrative expenses. Add lines 13 through 23	16,363.	4,439.	0.	11,924.
25 Contributions, gifts, grants paid	61,500.			61,500.
26 Total expenses and disbursements. Add lines 24 and 25	77,863.	4,439.	0.	73,424.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-46,944.			
b Net investment income (if negative, enter -0-)		33,177.		
c Adjusted net income (if negative, enter -0-)			-0-	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

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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		114,031.	40,884.	40,884.
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U S and state government obligations (attach schedule)	80,949.			
	b	Investments - corporate stock (attach schedule) <u>ATCH 4</u>	1,132,723.	1,211,370.	1,265,958.	
	c	Investments - corporate bonds (attach schedule) <u>ATCH 5</u>	191,169.	219,674.	229,276.	
	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)	1,518,872.	1,471,928.	1,536,118.		
Liabilities	17	Accounts payable and accrued expenses	0.	0.		
	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)	0.	0.			
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				
	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	1,518,872.	1,471,928.		
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.		
	30	Total net assets or fund balances (see page 17 of the instructions)	1,518,872.	1,471,928.		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,518,872.	1,471,928.			

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,518,872.
2	Enter amount from Part I, line 27a	2	-46,944.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,471,928.
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	1,471,928.

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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 PART IV SCHEDULE					
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			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)			2	-6,697.	
{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)			3		
If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8					

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

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

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

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

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	57,794.	1,595,113.	0.036232
2007	94,417.	1,751,710.	0.053900
2006	50,545.	1,611,397.	0.031367
2005	88,669.	1,335,388.	0.066399
2004	45,378.	964,326.	0.047057
2 Total of line 1, column (d)			2 0.234955
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 0.046991
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			4 1,358,682.
5 Multiply line 4 by line 3			5 63,846.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 332.
7 Add lines 5 and 6			7 64,178.
8 Enter qualifying distributions from Part XII, line 4			8 73,424.

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 ruling 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	332.
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	332.
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	332.
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	809.	
b Exempt foreign organizations-tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	0.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d	7	809.	
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	477.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax 477. 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		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 \$ (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		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	X	
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see 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	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 on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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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 page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ☐ N/A				
14	The books are in care of ☐ THE CONNABLE OFFICE, INC. Telephone no ☐ 269-382-5800			
Located at ☐ 136 E. MICHIGAN AVE #1201 KALAMAZOO, MI ZIP + 4 ☐ 49007				
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)? 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? ☐ Yes ☒ No If "Yes," list the years ☐		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see page 20 of the instructions)	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ☐		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
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	X
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)

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

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

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

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

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

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

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

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

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

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

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

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ATTACHMENT 6		-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

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

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services** (see page 23 of the instructions). If none, enter "NONE."

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

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

Part IX-A Summary of Direct Charitable Activities

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

Expenses

1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)

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

Amount

1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3 NONE	
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 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	1,291,496.
b	Average of monthly cash balances	1b	87,877.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0.
d	Total (add lines 1a, b, and c)	1d	1,379,373.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,379,373.
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	20,691.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,358,682.
6	Minimum investment return. Enter 5% of line 5	6	67,934.

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	67,934.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	332.
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	332.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	67,602.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	67,602.
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	67,602.

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	73,424.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0.
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0.
b	Cash distribution test (attach the required schedule)	3b	0.
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	73,424.
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	332.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	73,092.

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				67,602.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20 07, 20 06, 20 05				
3 Excess distributions carryover, if any, to 2009				
a From 2004 2,833.				
b From 2005 31,368.				
c From 2006				
d From 2007 8,793.				
e From 2008				
f Total of lines 3a through e	42,994.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ 73,424.				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)				
d Applied to 2009 distributable amount				67,602.
e Remaining amount distributed out of corpus . . .	5,822.			
5 Excess distributions carryover applied to 2009 . (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	48,816.			
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	2,833.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	45,983.			
10 Analysis of line 9				
a Excess from 2005 31,368.				
b Excess from 2006				
c Excess from 2007 8,793.				
d Excess from 2008				
e Excess from 2009 5,822.				

Form 990-PF (2009)

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

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

b Check box to indicate whether the foundation is a private operating foundation described in section

4942(j)(3) or 4942(j)(5)

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

DAVID C. RIGSBY

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:

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	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
Name and address (home or business)				
a Paid during the year				
ATTACHMENT 7				
Total			▶ 3a	61,500.
b Approved for future payment				
Total			▶ 3b	

Form 990-PF (2009)

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

- | | | | | |
|----------|--|--------------|------------|-----------|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | Yes | No |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| | (1) Cash | 1a(1) | | X |
| | (2) Other assets | 1a(2) | | X |
| b | Other transactions: | | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | | X |
| | (4) Reimbursement arrangements | 1b(4) | | X |
| | (5) Loans or loan guarantees | 1b(5) | | X |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | | |

[illegible]

- 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
	N/A	

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.

Sign Here

Signature of officer or trustee

Date _____

Title

**Paid
Preparer's
Use Only**

Preparer's
signature

Date _____

Check if self-employed ☐

Preparer's Identifying
number (See Signature on
page 30 of the Instructions)
P00238135

Firm's name (or yours if self-employed), address, and ZIP code

BDO SEIDMAN LLP

99 MONROE AVENUE N.W., SUITE 800
GRAND RAPIDS, MI 49503

EIN ► 13-5381590

Phone no. 616-774-7000

Account Name: IDM Foundation

As Of: 12/31/2009

Shares	Asset Description	Cost	Market
Prices As Of: 12/31/2009			
Mutual Funds-Bonds			
3,531 563	PIMCO High Yield Fund	24,827 00	31,077 75
7,604 663	PIMCO Total Return Fund	82,349 69	82,130 36
11,214 279	VG Total Bond Market Index Fund	112,497 72	116,067 79
Sub Total		219,674.41	229,275.90
Exchange Traded Funds-Equities			
1,469	iShares MSCI Emerging Markets Index Fund	46,365 32	60,963 50
1,100	iShares MSCI Japan Index Fund	10,372 78	10,714 00
859	Standard & Poors Depository Receipts	74,259 95	95,726 96
Sub Total		130,998.05	167,404.46
Mutual Funds-Equities			
1,338 095	Baron Growth Fund	55,600 00	55,276 70
2,191 93	Harbor International Fund	84,810 52	120,271 20
9,545 691	Lazard International Equity Open Fund	139,500 00	126,384 95
1,921 775	Matthews Asian Growth and Income Fund	30,095 00	30,306 39
1,497 714	Matthews Japan Fund	19,624 06	16,340 06
10,204 558	T Rowe Price Equity Income Fund	245,005 38	214,193 67
2,992 162	Third Avenue Small Cap Value Fund	53,267 91	54,427 43
Sub Total		627,902.87	617,200.40
Alternative Investments			
2,175 733	Cohen & Steers Institutional Realty Shares	57,337 00	66,425 13
2,519 036	Cohen & Steers International Realty Fund	29,028 78	26,399 50

Account Name: IDM Foundation

As Of : 12/31/2009

Shares	Asset Description	Cost	Market
Prices As Of : 12/31/2009			
3,978.864	Federated Market Opportunity Fund	49,121.49	40,504.84
1,153.715	First Eagle Global Fund	51,292.86	46,125.53
185	iPath Dow Jones-AIG Commodity Index Note	7,577.16	7,818.10
429	iShares Barclays TIPS Bond Fund	41,446.48	44,573.10
122	iShares DJ US Oil Equipment Index	6,649.67	5,248.44
2,315.374	IVA Worldwide Fund-C1 A	33,860.00	33,989.69
613	Market Vectors Gold Miners ETF	16,157.90	28,326.73
5,031.821	PIMCO All Asset Fund	61,575.20	57,463.40
8,175.581	PIMCO Commodity Real Return Strategy Fund	53,414.00	66,876.25
296	PowerShares Dynamic Oil/Gas Services	6,685.40	5,020.16
502	SPDR S&P Metals & Mining	14,020.30	25,908.22
484	SPDR S&P Oil & Gas Exploration & Prod	18,153.62	19,121.44
369.522	VG Precious Metals and Mining Fund-Inv	6,148.89	7,553.03
Sub Total		452,468.75	481,353.56
Bank Accounts			
82.49	Fifth Third Sweep Account	82.49	82.49
Sub Total		82.49	82.49
Money Market Funds			
12,700	Fifth Third Inst MM Cash Reserve	12,700.00	12,700.00
28,101.49	Northern Trust Inst MM Invested Cash	28,101.49	28,101.49
Sub Total		40,801.49	40,801.49

Account Name: IDM Foundation
Shares Asset Description

As Of : 12/31/2009
Prices As Of : 12/31/2009

	Cost	Market
	1,471,928.06	1,536,118.30

Grand Total

**IDM FOUNDATION
38-3348061**

**136 E. MICHIGAN AVENUE, SUITE 1201, KALAMAZOO, MI 49007
2009 RETURN OF PRIVATE FOUNDATION EXEMPT FROM INCOME TAX
FORM 990-PF**

PART VIII - INFORMATION ABOUT OFFICERS, DIRECTORS, AND TRUSTEES

NOTE (1)

The Connable Office, Inc. has been appointed agent by the Trustees of the Foundation to serve as custodian and investment manager of the funds and property of the Foundation. For these services, under the Agency Agreement, The Connable Office, Inc. receives annual fees at the rate of 1% of the market value of the assets, which includes a reasonable amount of bookkeeping and clerical expenses.

Messrs. Hilboldt, Melvin, Kruis and Eldridge are employed by, or have an interest in The Connable Office, Inc.

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

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
		TOTAL CAPITAL GAIN DISTRIBUTIONS					1,043.	
450,254.		PUBLICLY TRADED SECURITIES				P	VARIOUS	VARIOUS
		457,994.					-7,740.	
TOTAL GAIN (LOSS)							<u>-6,697.</u>	

IDM Foundation
As of December 31, 2009

Shares/PV	Asset Sold	How Acq	Date Acquired	Date Sold	Holding Period	Sales Proceeds	Original Cost	Realized Gain/Loss
170	iPath Dow Jones-AIG Commodity Index Note	Buy	08/22/2008	01/21/2009	Short	5,631.01	10,118.40	-4,487.39
348	iPath Dow Jones-AIG Commodity Index Note	Buy	12/03/2008	01/21/2009	Short	11,527.02	12,234.81	-707.79
297	iPath Dow Jones-AIG Commodity Index Note	Buy	01/13/2009	01/21/2009	Short	9,837.71	10,187.66	-349.95
145	iShares MSCI EAFE Index Fund	Buy	08/22/2008	05/27/2009	Short	6,780.52	9,146.48	-2,365.96
65	iShares MSCI EAFE Index Fund	Buy	10/07/2008	05/27/2009	Short	3,039.54	3,274.69	-235.15
110	iShares MSCI EAFE Index Fund	Buy	10/14/2008	05/27/2009	Short	5,143.84	5,383.14	-239.30
3	iShares MSCI EAFE Index Fund	Buy	10/27/2008	05/27/2009	Short	140.29	118.45	21.84
310	iShares MSCI EAFE Index Fund	Buy	10/27/2008	08/06/2009	Short	15,733.19	12,240.01	3,493.18
6	iShares MSCI EAFE Index Fund	Buy	03/19/2009	08/06/2009	Short	304.51	225.36	79.15
75	iShares MSCI EAFE Index Fund	Buy	03/19/2009	11/20/2009	Short	4,136.97	2,816.99	1,319.98
112	iShares MSCI EAFE Index Fund	Buy	04/03/2009	05/27/2009	Short	5,237.37	4,498.56	738.81
65	iShares MSCI Emerging Markets Index Fund	Buy	05/27/2009	08/06/2009	Short	2,341.25	2,119.60	221.65
109	iShares Russell 2000 Index Fund	Buy	03/19/2009	10/16/2009	Short	6,722.59	4,539.52	2,183.07
122	iShares Russell 2000 Index Fund	Buy	04/03/2009	10/16/2009	Short	7,524.36	5,461.68	2,062.68
100	PowerShares WilderHill Clean Energy Fund	Buy	10/16/2008	10/01/2009	Short	1,048.25	1,003.89	44.36
20,000	U S Treasury Notes	Buy	06/27/2008	04/21/2009	Short	20,318.75	20,092.83	225.92
Date Last Amortized : 04/21/2009 Amount Amortized To Date : 122.80								
10,000	U S Treasury Notes	Buy	05/30/2008	04/03/2009	Short	10,042.19	10,030.45	11.74
Date Last Amortized : 04/03/2009 Amount Amortized To Date : 221.11								
50,000	U S Treasury Notes	Buy	06/02/2008	04/03/2009	Short	50,210.93	50,154.53	56.40
Date Last Amortized : 04/03/2009 Amount Amortized To Date : 1,111.10								
1,265.489	Federated Market Opportunity Fund	Buy	03/23/2006	05/27/2009	Long	14,717.63	15,932.51	-1,214.88
454.202	Federated Market Opportunity Fund	Buy	07/07/2006	05/27/2009	Long	5,282.37	6,000.00	-717.63
130.634	First Eagle Global Fund	Buy	07/07/2006	05/27/2009	Long	4,522.55	6,000.00	-1,477.45
42.676	First Eagle Global Fund	Buy	01/26/2007	05/27/2009	Long	1,477.45	1,957.14	-479.69

IDM Foundation
As of December 31, 2009

Shares/PV	Asset Sold	How Acq	Date Acquired	Date Sold	Holding Period	Sales Proceeds	Original Cost	Realized Gain/Loss
214.669	Harbor International Fund	Buy	07/06/2005	11/24/2009	Long	12,000.00	9,201.34	2,798.66
257	iPath Dow Jones-AIG Commodity Index Note	Buy	01/19/2007	01/21/2009	Long	8,512.77	12,025.16	-3,512.39
300	iShares MSCI EAFE Index Fund	Buy	05/20/2003	05/27/2009	Long	14,028.66	10,343.69	3,684.97
135	iShares MSCI EAFE Index Fund	Buy	07/23/2003	05/27/2009	Long	6,312.90	4,991.89	1,321.01
240	iShares MSCI EAFE Index Fund	Buy	11/11/2003	05/27/2009	Long	11,222.93	9,939.09	1,283.84
270	iShares MSCI EAFE Index Fund	Buy	02/27/2004	05/27/2009	Long	12,625.79	12,761.10	-135.31
40	iShares MSCI EAFE Index Fund	Buy	01/27/2005	05/27/2009	Long	1,870.49	2,092.98	-222.49
450	iShares MSCI EAFE Index Fund	Buy	07/01/2005	05/27/2009	Long	21,042.98	23,629.50	-2,586.52
163	iShares Russell 2000 Index Fund	Buy	05/20/2003	10/16/2009	Long	10,053.04	6,623.57	3,429.47
77	iShares Russell 2000 Index Fund	Buy	05/20/2003	08/06/2009	Long	4,311.61	3,128.93	1,182.68
110	iShares Russell 2000 Index Fund	Buy	07/23/2003	08/06/2009	Long	6,159.45	5,103.83	1,055.62
230	iShares Russell 2000 Index Fund	Buy	07/01/2005	08/06/2009	Long	12,878.84	14,628.23	-1,749.39
847.422	PIMCO All Asset Fund	Buy	03/07/2006	05/27/2009	Long	8,923.35	10,719.89	-1,796.54
924.337	PIMCO All Asset Fund	Buy	07/07/2006	05/27/2009	Long	9,733.27	11,424.80	-1,691.53
602.410	PIMCO All Asset Fund	Buy	01/26/2007	05/27/2009	Long	6,343.38	7,500.00	-1,156.62
583.090	PIMCO Total Return Fund	Buy	01/18/2008	05/27/2009	Long	6,000.00	6,384.83	-384.83
907.441	PIMCO Total Return Fund	Buy	01/18/2008	11/24/2009	Long	10,000.00	9,936.48	63.52
95	Standard & Poors Depository Receipts	Buy	05/20/2003	11/20/2009	Long	10,389.00	8,837.77	1,551.23
30	Standard & Poors Depository Receipts	Buy	04/14/2004	11/20/2009	Long	3,280.74	3,408.00	-127.26
231	Standard & Poors Depository Receipts	Buy	07/01/2005	10/16/2009	Long	25,147.17	27,606.81	-2,459.64
330	Standard & Poors Depository Receipts	Buy	07/01/2005	11/20/2009	Long	36,088.10	39,438.30	-3,350.20
59	Standard & Poors Depository Receipts	Buy	07/11/2008	10/16/2009	Long	6,422.87	7,268.73	-845.86
81.199	VG Precious Metals and Mining Fund-Inv	Buy	02/01/2005	11/24/2009	Long	1,687.32	1,351.16	336.16

IDM Foundation
As of December 31, 2009

Shares/PV	Asset Sold	How Acq	Date Acquired	Date Sold	Holding Period	Sales Proceeds	Original Cost	Realized Gain/Loss
217.600	VG Precious Metals and Mining Fund-Inv	Buy	07/06/2005	11/24/2009	Long	4,521.73	3,850.24	671.49
149.825	VG Precious Metals and Mining Fund-Inv	Buy	01/30/2007	11/24/2009	Long	3,113.36	4,261.31	-1,147.95
273.224	VG Precious Metals and Mining Fund-Inv	Buy	08/21/2008	11/24/2009	Long	5,677.59	8,000.00	-2,322.41
	Class Action Settlement				Long	186.08		186.08
						450,253.71	457,994.33	-7,740.62
	Total Capital Gain Distribution							1,043.00
	Total							-6,697.62

ATTACHMENT 1FORM 990PF, PART I - ACCOUNTING FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>ADJUSTED NET INCOME</u>	<u>CHARITABLE PURPOSES</u>
ACCOUNTING	2,407.			2,407.
TOTALS	<u>2,407.</u>	<u>0.</u>	<u>0.</u>	<u>2,407.</u>

ATTACHMENT 2FORM 990PF, PART I - OTHER PROFESSIONAL FEES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>NET INVESTMENT INCOME</u>	<u>CHARITABLE PURPOSES</u>
FIDUCIARY FEES	4,439.	4,439.	
CLERICAL FEES	9,432.		9,432.
TOTALS	<u>13,871.</u>	<u>4,439.</u>	<u>9,432.</u>

ATTACHMENT 3FORM 990PF, PART I - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>REVENUE AND EXPENSES PER BOOKS</u>	<u>CHARITABLE PURPOSES</u>
MICHIGAN ANNUAL REPORT	20.	20.
FOUNDATION RENEWAL FEE	35.	35.
MISCELLANEOUS	30.	30.
TOTALS	<u>85.</u>	<u>85.</u>

FORM 990PF, PART II - CORPORATE STOCKATTACHMENT 4

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
EXCHANGE TRADED - EQUITIES	130,998.	167,404.
MUTUAL FUNDS - EQUITIES	627,903.	617,200.
ALTERNATIVE INVESTMENTS	452,469.	481,354.
TOTALS	<u>1,211,370.</u>	<u>1,265,958.</u>

IDM FOUNDATION

38-3348061

FORM 990PF, PART II - CORPORATE BONDS

<u>DESCRIPTION</u>	<u>ATTACHMENT 5</u>	
	<u>ENDING BOOK VALUE</u>	<u>ENDING FMV</u>
MUTUAL FUNDS-BONDS	219,674.	229,276.
TOTALS	<u>219,674.</u>	<u>229,276.</u>

IDM FOUNDATION

38-3348061

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEESATTACHMENT 6

TITLE AND AVERAGE HOURS PER
WEEK DEVOTED TO POSITION

NAME AND ADDRESS

DAVID C RIGSBY
136 E MICHIGAN AVE., STE 1201
KALAMAZOO, MI 49007

PRESIDENT/TRUSTEE

1.00

JAMES S HILBOLDT
136 E MICHIGAN AVE., STE 1201
KALAMAZOO, MI 49007

TRUSTEE

1.00

LOYAL A ELDRIDGE III
136 E MICHIGAN AVE., STE 1201
KALAMAZOO, MI 49007

SECRETARY/TRUSTEE

1.00

JAMES C MELVIN
136 E MICHIGAN AVE., STE 1201
KALAMAZOO, MI 49007

VICE PRES/TRUSTEE

1.00

DAVID S KRUIS
136 E. MICHIGAN AVE., STE 1201
KALAMAZOO, MI 49007-3936

TREASURER

2.00

GRAND TOTALS

IDM FOUNDATION

38-3348061

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 7

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
DIXON ANIMAL PROTECTION SOCIETY PO BOX 96 DIXON, NM 87527	NONE OTHER PUBLIC CHARITY	OPERATING SUPPORT	5,000.
GLOBALGIVING FOUNDATION INC. 1816 12TH STREET NW - 3RD FLOOR WASHINGTON, DC 20009	NONE OTHER PUBLIC CHARITY	CENTER FOR INTERNATIONAL DISASTER RELIEF	20,000
LA JICARITA NEWS PO BOX 6 EL VALLE ROUTE CHAMISAL, NM 87521	NONE OTHER PUBLIC CHARITY	OPERATING SUPPORT	500
NEW MEXICO COMMUNITY FOUNDATION 343 E ALAMEDA STREET SANTA FE, NM 87501-2229	NONE OTHER PUBLIC CHARITY	EMBUDO VALLEY LIBRARY OPERATING COSTS	15,000.
NEW MEXICO ENVIRONMENTAL LAW CENTER 1405 LUISA STREET, SUITE 5 SANTA FE, NM 87505	NONE OTHER PUBLIC CHARITY	OPERATING SUPPORT	500.
TAOS LAND TRUST PO BOX 376 TAOS, NM 87571	NONE OTHER PUBLIC CHARITY	OPERATING SUPPORT	1,000.
CONSERVATION VOTERS NEW MEXICO 320 AZTEC STREET, SUITE B SANTA FE, NM 87501	NONE OTHER PUBLIC CHARITY	EDUCATION FUND, OPERATING SUPPORT	1,000.
EMBUDO VALLEY TUTORING ASSOCIATION P.O. BOX 548 DIXON, NM 87527	NONE OTHER PUBLIC CHARITY	OPERATING SUPPORT	2,500.

ATTACHMENT 7

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IDM FOUNDATION

38-3348061

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEARATTACHMENT 7 (CONT'D)

RECIPIENT NAME AND ADDRESS	RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
LEAGUE OF CONSERVATION VOTERS EDUCATION FUND 1920 L STREET, SUITE 800 WASHINGTON, DC 20036	NONE	OTHER PUBLIC CHARITY	OPERATING SUPPORT	5,000
UNION OF CONCERNED SCIENTISTS 2 BRATTLE SQUARE CAMBRIDGE, MA 02238-9105	NONE	OTHER PUBLIC CHARITY	OPERATING SUPPORT	5,000
UNIVERSITY OF NEW MEXICO FOUNDATION TWO WOODWARD CTR. 700 LOMAS NE, STE 108 ALBUQUERQUE, NM 87102	NONE	OTHER PUBLIC CHARITY	KUNM-FM RADIO	1,000.
WORLDWATCH INSTITUTE 1776 MASSACHUSETTS AVE., NW WASHINGTON, DC 20036	NONE	OTHER PUBLIC CHARITY	OPERATING SUPPORT	5,000.
TOTAL CONTRIBUTIONS PAID				<u>61,500.</u>

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No 1545-0092

2009

Name of estate or trust

IDM FOUNDATION

Employer identification number

38-3348061

Note: Form 5227 filers need to complete *only* Parts I and II.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-7,740.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	1,043.
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12	-6,697.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2009

Part III Summary of Parts I and II**Caution:** Read the instructions *before* completing this part.

	(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13		
14 Net long-term gain or (loss):			
a Total for year	14a		-6,697.
b Unrecaptured section 1250 gain (see line 18 of the wrksht)	14b		
c 28% rate gain	14c		
15 Total net gain or (loss). Combine lines 13 and 14a ▶	15		-6,697.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, necessary.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of	16	(3,000.)
a The loss on line 15, column (3) or b \$3,000		

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) . . .	17		
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . . .	19		
20 Add lines 18 and 19	20		
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . . . ▶	21		
22 Subtract line 21 from line 20. If zero or less, enter -0-	22		
23 Subtract line 22 from line 17. If zero or less, enter -0-	23		
24 Enter the smaller of the amount on line 17 or \$2,300	24		
25 Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26, go to line 27 and check the "No" box ☐ No. Enter the amount from line 23	25		
26 Subtract line 25 from line 24	26		
27 Are the amounts on lines 22 and 26 the same? ☐ Yes. Skip lines 27 thru 30, go to line 31 ☐ No. Enter the smaller of line 17 or line 22	27		
28 Enter the amount from line 26 (If line 26 is blank, enter -0-)	28		
29 Subtract line 28 from line 27	29		
30 Multiply line 29 by 15% (.15)	30		
31 Figure the tax on the amount on line 23. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		
32 Add lines 30 and 31	32		
33 Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		

Schedule D (Form 1041) 2009

**SECOND AMENDED AND RESTATED BYLAWS
OF
IDM FOUNDATION**

The following Amended and Restated Bylaws replace in their entirety the Bylaws of IDM Foundation adopted March 12, 1997, amended June 3, 1997, and again on June 25, 1998.

**ARTICLE I
CORPORATE NAME**

The name of this corporation shall be IDM FOUNDATION (the "Corporation").

**ARTICLE II
PURPOSES AND LIMITATIONS**

The purposes of the Corporation are as set forth in Article II of the Corporation's Articles of Incorporation.

**ARTICLE III
DIRECTORSHIP CORPORATION**

The Corporation is a nonstock corporation organized upon a directorship basis under the Michigan Nonprofit Corporation Act (the "MNCA"). All matters which are subject to membership vote or other action under the MNCA in the case of a membership corporation shall be subject to duly authorized action by the Board of Directors of the Corporation.

**ARTICLE IV
BOARD OF DIRECTORS**

1. The business, property, and affairs of the Corporation shall be managed by its Board of Directors. In addition to the power and authority expressly conferred upon it by these Bylaws and the Articles of Incorporation, the Board of Directors may take any lawful action on behalf of the Corporation which is not by law or by the Articles of Incorporation or by these Bylaws required to be taken by some other party.

2. The number of Directors shall be not less than three (3). Directors shall hold office for the term of one (1) year and/or until their successors are elected and qualified. All Director positions shall initially be filled by a vote of the incorporator. Thereafter, at each annual meeting, the Directors shall, by an affirmative vote of a majority of the Directors, elect the Directors for the next year.

3. Vacancies in the Board of Directors shall be filled by the remaining members of the Board of Directors and each person so elected shall be a Director until a successor is elected by the Directors, who may make such election at the next annual meeting of the Directors or at any special meeting duly called for that purpose. In the event of the vacancy of all members of the Board of Directors, a Director shall be appointed by David C. Rigsby, if alive and competent, otherwise by the then sitting chief judge of that court, or division of a court, of Kalamazoo County, Michigan, having jurisdiction

over the administration of trusts and estates of decedents. Such Director so appointed shall, upon assumption of duties, appoint the remaining Directors.

4. Members of the Board of Directors may receive such reasonable compensation for their services as Directors as the Board of Directors may by resolution determine. In determining the amount of compensation to be paid, the Directors shall use the procedures set forth in Section 4958 of the Internal Revenue Code of 1986, as amended (the "Code"), and the Regulations promulgated thereunder.

5. A Director may resign by giving written notice to the President of the Corporation which notice shall be immediately forwarded to the Board of Directors. Unless otherwise specified in the resignation, the resignation shall take effect upon receipt by the President, and the acceptance of the resignation shall not be necessary to make it effective.

6. Any Director may be removed at any time, with or without cause, by an affirmative vote of a majority of the Directors.

7. A Director shall discharge the duties of that position in good faith and with that degree of diligence, care, and skill which an ordinarily prudent person would exercise under similar circumstances in a like position. In discharging the duties, a Director, when acting in good faith, may rely upon the opinion of counsel for the Corporation, upon the report of an independent appraiser selected with reasonable care by the Board of Directors, or upon financial statements of the Corporation represented to the Director as correct by the President or the officer of the Corporation having charge of its books of account, or as stated in a written report by an independent public or certified public accountant or firm of accountants fairly to reflect the financial condition of the Corporation.

8. A contract or other transaction between the Corporation and one or more of its Directors, or between the Corporation and a domestic or foreign corporation, domestic or foreign business corporation, firm or association of any type or kind, in which one or more of its Directors are directors, or are otherwise interested, is not void or voidable solely because of such common directorship or interest, or solely because such Directors are present at the meeting of the Board of Directors or committee thereof which authorizes or approves the contract or transaction, or solely because their votes are counted for such purpose if any of the following conditions is satisfied:

- (a) The contract or other transaction is fair and reasonable to the Corporation when it is authorized, approved, or ratified.
- (b) The material facts as to the Director's relationship or interest and as to the contract or transaction are disclosed or known to the Board of Directors or committee, and the Board of Directors or committee authorizes, approves, or ratifies the contract or transaction by a vote sufficient for the purpose without counting the vote of any common or interested Director.

9. Any contract or other transaction between the Corporation and one or more of its Directors or other person who is a Disqualified Person (herein a "Disqualified Person"), as defined in Section 4958 of the Code and the Regulations promulgated thereunder, or between the Corporation and a domestic or foreign corporation, domestic or foreign business corporation, firm or association of any type or kind, in which one or more Disqualified Persons are directors, or are otherwise interested, must not constitute an excess benefit transaction pursuant to Section 4958 of the Code and the

Regulations promulgated thereunder, and any such contract or transaction shall comply with the requirements of Section 4958 and its Regulations. Any economic benefit that is provided to a Disqualified Person for the performance of services shall be documented with written substantiation that is contemporaneous with the transfer of the economic benefit.

10. The Board of Directors may approve a Conflicts of Interest Policy that establishes policies and procedures for determining when a Director or other person involved with the Corporation has a conflict of interest and which specifies procedures for reviewing and voting upon any contract or transaction with such an interested person or with an entity in which such person has an interest. The policies and procedures approved by the Board of Directors may be stricter than those set forth in the MNCA or in these Bylaws, including Section 8 above.

ARTICLE V

MEETINGS OF THE BOARD OF DIRECTORS

1. The Board of Directors may set the time and place for regular meetings of the Board of Directors as is necessary to conduct the business of the Corporation.

2. The regular annual meeting of the Board of Directors shall be held each year on the second Tuesday in June or such other date as the Board of Directors may designate.

3. A special meeting of the Board of Directors may be called at any time by any two (2) Directors.

4. All meetings shall be held at the Corporation's principal office or at such other place as shall be determined by the Board of Directors.

5. All meetings shall be held at such time, date, and place as may be designated in the notice therefore.

6. At all meetings, a majority of the members of the Board of Directors, or a committee thereof, shall constitute a quorum for the transaction of business. Unless otherwise specifically required by these Bylaws, the Articles of Incorporation, or Michigan law, the vote of a majority of the members present at a meeting at which a quorum is present constitutes the action of the Board of Directors, or a committee thereof.

7. A member of the Board of Directors, or a committee thereof, may participate in a meeting by means of conference telephone or similar communications equipment by means of which all persons participating in a meeting can hear each other. Participation in a meeting pursuant to this section constitutes presence in person at the meeting of such participant.

8. Any action required or permitted to be taken at any meeting of the Board of Directors, or a committee thereof, may be taken without a meeting, if before or after the action, all members of the Board of Directors then in office, or all members of the committee then in office, consent to the action in writing or by electronic transmission and such written consent is filed with the minutes of the proceedings of the Board of Directors or committee thereof.

9. As used in these Bylaws, electronic transmission refers to any form of communication that does not directly involve the physical transmission of paper, creates a record that may be retained and retrieved by the recipient and may be directly reproduced in paper form by the recipient through an

automated process. As used in these Bylaws, "written" or "writing" will include communication by electronic transmission, including but not limited to facsimile and e-mail communications. Notices of meetings, waivers of notice of meetings, proxies, and written consents may be transmitted by electronic transmission. When a notice or communication is transmitted electronically, the notice or communication is deemed to be given when electronically transmitted to the person entitled to the notice or communication in a manner authorized by the person. A person will be deemed to have authorized the use of communication by such method of electronic transmission upon providing the Corporation with a valid facsimile number, e-mail address, or other electronic transmission contact information.

ARTICLE VI

NOTICES OF MEETINGS OF THE BOARD OF DIRECTORS

1. Notice of all meetings of the Board of Directors shall be given not less than twenty-four (24) hours prior to the time fixed therefore by personal delivery, by telephone, or by electronic transmission, and if by United States mail not less than five (5) days prior to such time; provided, however, that if a purpose of a meeting is to vote to amend the Corporation's Articles of Incorporation then the number of days of advance notice for the meeting and the contents of the notice shall be as required by the MNCA.

2. The necessity for the giving of any notice of any meeting of the Board of Directors may be waived by any member who signs a proper written waiver, and such waiver shall be sufficient if signed before, at the time of, or after such meeting. Such waiver shall be sufficient if delivered in original form or by electronic transmission. Attendance of a Director at a meeting constitutes a waiver of notice of the meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

3. All meetings at which all persons entitled to participate therein are present either in person or by conference telephone shall be regular in all respects, regardless of any irregularity in the giving of notice thereof.

4. All notices of all meetings shall be in a form such as to reasonably advise all Directors of the matters proposed for consideration at the meeting; providing, however, that it shall be presumed without any written notice that (1) the election of Directors and officers will take place at the regular annual meeting of the Board of Directors, and (2) applications for and orders directing distribution of distributable funds of the Corporation may be considered at any and all meetings of the Board of Directors.

5. Notices given by mail, telephone, or electronic transmission shall be subject to the following:

- (a) A notice given by mail shall be mailed to the person entitled to receive notice at the address designated by that person for that purpose, or if none is designated, at that person's last known address. The notice is given when deposited, with postage prepaid, in a post office box or official depository under the exclusive care and custody of the United States Postal Service. The mailing shall be registered, certified, or other first class mail except where otherwise provided in the MNCA.
- (b) A notice given by telephone shall be given by calling the person entitled to receive notice at the telephone number designated by that person for that purpose, or if none is

designated, at that person's last known telephone number. The notice is deemed given if told to the person directly, or in the event of the inability to contact the person by telephone, such telephone notice shall be sufficient if word thereof is left with a responsible person either at the home or place of business of the person entitled to receive notice.

- (c) A notice given by electronic transmission shall be sent to the person entitled to receive notice by any means of electronic transmission authorized pursuant to Article V, Section 9 above.

ARTICLE VII

OFFICERS

1. At the Annual Meeting, the Board of Directors shall select a President, a Vice President, a Secretary, and a Treasurer, and may select a Chairperson of the Board, one or more additional Vice Presidents, Assistant Secretaries, and Assistant Treasurers, who shall be elected by the Board of Directors at its regular annual meeting. The term of office shall be for one (1) year or until their successors are chosen. No one of such officers, except the President and, if elected, the Chairperson of the Board, need be a Director. Any two of the above offices, except those of President and Vice President, may be held by the same person, but no officer shall execute, acknowledge, or verify any instrument in more than one capacity. The Board of Directors may fix the salaries of the officers of the Corporation.

2. The Board of Directors may also appoint such other officers and agents (including agents having custody of the Corporation's assets) as it may deem necessary for the transaction of the business of the Corporation. All officers and agents shall respectively have such authority and perform such duties in the management of the property and affairs of the Corporation as may be designated by the Board of Directors.

3. The Board of Directors may secure the fidelity of any or all of such officers by bond or otherwise.

4. Officers may receive such reasonable compensation for their services as Officers as the Board of Directors may by resolution determine. In determining the amount of compensation to be paid, the Directors shall use the procedures set forth in Section 4958 of the Code and the Regulations promulgated thereunder.

5. Any Officer may resign at any time by giving written notice to the Board of Directors or to the President of the Corporation. Any such resignation shall take effect at the time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

6. Any of the Officers designated in Section 1 of this Article VII may be removed by the Board of Directors, whenever in its judgment the best interests of the Corporation will be served thereby.

7. An Officer shall discharge the duties as an officer, and shall be entitled to rely on reports, etc., in the same manner as specified for a Director in Article IV, Section 7.

ARTICLE VIII
DUTIES OF OFFICERS

1. The President shall be the chief executive officer of the Corporation and have the general powers and duties of supervision and management usually vested in the office of the president of a corporation. The President shall preside over all meetings of the Board of Directors. The President shall be selected by and from the membership of the Board of Directors. The President shall see that all orders and resolutions of the Board of Directors are carried into effect. The President shall be an ex-officio member of all standing committees.

2. At least one Vice President shall be chosen. Such Vice Presidents, in the order of their seniority, shall perform the duties and exercise the powers of the President during the absence or disability of the President.

3. The Secretary or Assistant Secretary shall keep, maintain, and preserve the books and records of the Corporation and the minutes of various meetings of the Board of Directors, and the Secretary or Assistant Secretary shall have such further and other duties, responsibilities, and powers as are customarily incident to that office or as may be prescribed, from time to time, by the Board of Directors.

4. The Treasurer or Assistant Treasurer shall have such duties, responsibilities, and powers as are customarily incident to that office or as may be prescribed, from time to time, by the Board of Directors.

ARTICLE IX
OPERATING PROCEDURE

1. The distribution of funds in furtherance of the charitable purposes of the Corporation shall be and remain subject at all times to the control of the Board of Directors, except to the extent delegated to a committee in compliance with Article X.

2. With regard to the use and distribution of funds and properties as from time to time received and accepted by the Corporation, the Board of Directors will recognize and follow any specific direction and any request or suggestion given by the donor, but the right is reserved to deviate therefrom in the event and to the extent that any such direction, request, or suggestion does not appear workable or practical or following such request may jeopardize the tax-exempt status of the Corporation.

3. The books of the Corporation and, so far as is applicable to the funds of the Corporation, the books of each authorized agent having custody of the Corporation's assets may be audited once each year. If the Board of Directors elects to have an annual audit, the Board of Directors shall select a certified public accountant for the purpose of such audit. If an audit report is obtained, a copy of such audit report shall be furnished to each member of the Board of Directors as soon as it reasonably may be delivered after the receipt thereof by the Secretary of the Corporation, and a copy thereof shall be retained by the Secretary as a part of the Corporation's records.

ARTICLE X
COMMITTEES

1. The Board of Directors, by an affirmative vote of a majority of the Directors, may designate one or more committees, each committee consisting of one or more Directors. The Board of Directors may also designate one or more Directors as alternate committee members who may replace an absent or disqualified member at a committee meeting. If a committee member is absent or disqualified from voting, then members present at a meeting who are not disqualified from voting may, whether or not they constitute a quorum, unanimously appoint an alternate committee member to act at the committee meeting in place of the absent or disqualified member. All committees designated by the Board of Directors shall serve at the pleasure of the Board of Directors.

2. Any committee shall exercise such powers and perform such duties as are stated in these Bylaws or as the Board of Directors may, from time to time authorize, including any or all powers and authority of the Board of Directors in the management and affairs of the Corporation; however, no committee shall have power or authority to:

- (a) Amend the Articles of Incorporation.
- (b) Adopt an agreement of merger or consolidation.
- (c) Amend the Bylaws of the Corporation.
- (d) Fill vacancies in the Board of Directors.
- (e) Fix compensation of the Directors for serving on the Board of Directors or on a committee.
- (f) Take any other action prohibited by law, the Articles of Incorporation, or these Bylaws.

3. The Board of Directors may adopt rules regarding the conduct of committees and their meetings, including rules for the calling of meetings, quorum requirements and voting. To the extent it is not inconsistent with the rules adopted by the Board of Directors, each committee may establish its own rules to govern the conduct of its activities.

ARTICLE XI
DISSOLUTION

In the event of the dissolution of the Corporation, all of its assets shall be distributed as provided in the Articles of Incorporation.

ARTICLE XII
CORPORATE SEAL

The Board of Directors may, in its discretion, adopt a suitable corporate seal, which seal, if any, shall be in the charge of and shall be used by the Secretary.

ARTICLE XIII

AMENDMENT OF BYLAWS

These Bylaws may be amended or revoked, in whole or in part, and from time to time, by an affirmative vote of a majority of the Directors, providing that the notice of any meeting at which such action is to be considered shall include a detailed description of the proposed action, including the wording of proposed changes to these Bylaws.

ARTICLE XIV

FISCAL YEAR

The fiscal year of the Corporation shall be from January 1 to December 31.

ARTICLE XV

DIRECTORS AND TRUSTEES

"Director," as used herein, shall be interpreted to mean "Trustee," as permitted by MCL 450.2106(3), if the Articles of Incorporation use the term "Trustee" in lieu of "Director."

CERTIFICATE OF SECRETARY

I, Loyal A. Eldridge III, certify that: (1) I am the duly constituted secretary of IDM Foundation, a Michigan nonprofit corporation, and secretary of its Board of Directors, and as such officer, I am the official custodian of its records; and (2) the foregoing Second Amended and Restated Bylaws are the Bylaws of the Corporation as are now lawfully in force and effect.

I have hereunto affixed my official signature in the City of Kalamazoo, Michigan, effective as of the 9th day of June 2009.



Loyal A. Eldridge III, Secretary