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 , and ending

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

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

Name of foundation: THE SERGEI FEDOROV FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) / Room/suite: 27777 FRANKLIN ROAD, SUITE 2500

City or town, state, and ZIP code: SOUTHFIELD, MI 48034

A Employer identification number 38-3437116

B Telephone number (248) 351-3000

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 ▶ ☐

H Check type of organization: [X] Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 1,004,569.

J Accounting method: [X] Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis.)*

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	3,176.	3,176.		STATEMENT 1
	4 Dividends and interest from securities	25,149.	25,149.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<101,355.>			
	b Gross sales price for all assets on line 6a 527,180.				
	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)				
	11 Other income				
	12 **Total** Add lines 1 through 11	<73,030.>	28,325.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	8,000.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	20,852.	0.		0.
	16a Legal fees STMT 3	20,185.	0.		0.
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 4	4,049.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	5,621.	0.		0.
	24 **Total operating and administrative expenses** Add lines 13 through 23	58,707.	0.		0.
	25 Contributions, gifts, grants paid	8,000.			8,000.
	26 **Total expenses and disbursements** Add lines 24 and 25	66,707.	0.		8,000.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	<139,737.>			
	b **Net investment income** (if negative, enter -0-)		28,325.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

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10121111 794149 FEDEROVFOUND 2009.04030 THE SERGEI FEDOROV FOUNDATI FEDEROV1

Part II Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	50,558.	3,187.	3,187.
	2 Savings and temporary cash investments	62,279.	129,304.	129,304.
	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	3,000.	3,000.	3,000.
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 6	477,885.	315,194.	374,345.
	c Investments - corporate bonds STMT 7	85,309.	0.	0.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 8	397,271.	477,534.	494,733.
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	1,076,302.	928,219.	1,004,569.
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			
	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	1,212,594.	1,212,594.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	<136,292.>	<284,375.>	
	30 **Total net assets or fund balances**	1,076,302.	928,219.	
	31 **Total liabilities and net assets/fund balances**	1,076,302.	928,219.	

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	1,076,302.
2	Enter amount from Part I, line 27a	2	<139,737.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	936,565.
5	Decreases not included in line 2 (itemize) ▶	5	8,346.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	928,219.

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				
b	SEE ATTACHED STATEMENTS			
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	527,180.		628,535.	<101,355.>

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				
b				
c				
d				
e				<101,355.>

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	<101,355.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	N/A

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	53,250.	1,171,565.	.045452
2007	51,390.	1,401,294.	.036673
2006	60,796.	1,363,881.	.044576
2005	24,790.	1,353,480.	.018316
2004	87,220.	1,417,741.	.061520

2 **Total** of line 1, column (d)	2	.206537
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	.041307
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	922,025.
5 Multiply line 4 by line 3	5	38,086.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	283.
7 Add lines 5 and 6	7	38,369.
8 Enter qualifying distributions from Part XII, line 4	8	8,000.

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.

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

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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	567.
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	0.
3 Add lines 1 and 2		3	567.
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	567.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a 642.		
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	642.
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	75.
11 Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 75. **Refunded** ▶		11	0.

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
*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		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0. **(2)** On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		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*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	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		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?	6		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*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MI			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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 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 ▶ JAFFE, RAITT, HEUER & WEISS, PC Telephone no. ▶ (248) 351-3000
Located at ▶ 27777 FRANKLIN ROAD, SUITE 2500, SOUTHFIELD, MI ZIP+4 ▶ 48034

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 N/A

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		X
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.)	N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ 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.)*	N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b		X

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

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

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

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

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

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

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

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

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d).

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | | X

If "Yes" to 6b, file Form 8870

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

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? N/A | 7b |

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SERGEI FEDOROV 27777 FRANKLIN ROAD, SUITE 2500 SOUTHFIELD, MI 48034	PRESIDENT 3.00	0.	0.	0.
NATALYA FEDOROV 27777 FRANKLIN ROAD, SUITE 2500 SOUTHFIELD, MI 48034	SECRETARY, TREASURER 2.00	4,000.	0.	0.
VICTOR FEDOROV 27777 FRANKLIN ROAD, SUITE 2500 SOUTHFIELD, MI 48034	VICE-PRESIDENT 3.00	4,000.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶ 0

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 ▶	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	799,444.
b	Average of monthly cash balances	1b	136,622.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	936,066.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	936,066.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	14,041.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	922,025.
6	**Minimum investment return.** Enter 5% of line 5	6	46,101.

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

1	Minimum investment return from Part X, line 6	1	46,101.
2a	Tax on investment income for 2009 from Part VI, line 5 — 2a: 567.		
b	Income tax for 2009. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	567.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	45,534.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	45,534.
6	Deduction from distributable amount (see instructions)	6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	45,534.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	8,000.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	8,000.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	8,000.

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 instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				45,534.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years: ____, ____, ____		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004 12,964.				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	12,964.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 8,000.				
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				8,000.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	12,964.			12,964.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				24,570.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010 Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

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

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

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

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
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 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 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:

JAFFE, RAITT, HEUER & WEISS, PC, (248) 351-3000
27777 FRANKLIN ROAD, SUITE 2500, SOUTHFIELD, MI 48034

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

SEE ATTACHED

c Any submission deadlines:

NONE

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

SEE ATTACHED

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				
AMERICAN CANCER SOCIETY P.O. BOX 22718 OAKLAHOMA CITY, OK 73123		501(C)(3)	GENERAL CONTRIBUTION	5,000.
NATIONAL ADULT BASEBALL ASSOCIATION 3609 S. WADSWORTH BLVD., SUITE 135 LAKEWOOD, CO			GENERAL CONTRIBUTION	3,000.
Total			▶ 3a	8,000.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	3,176.	
4 Dividends and interest from securities			14	25,149.	
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					<101,355.>
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)		0.		28,325.	<101,355.>

13 **Total.** Add line 12, columns (b), (d), and (e) 13 <73,030.>

(See worksheet in line 13 instructions 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).
8	SALE OF SECURITIES TO DIVERSIFY PORTFOLIO

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.

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

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

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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: Secretary / Treasurer

Paid Preparer's Use Only

Preparer's signature: Robert E. L[illegible] | Date: 11/11/10 | Check if self-employed ☐ | Preparer's identifying number

Firm's name (or yours if self-employed), address, and ZIP code: JAFFE, RAITT, HEUER & WEISS, PC
27777 FRANKLIN ROAD, SUITE 2500
SOUTHFIELD, MI 48034

EIN

Phone no. (248) 351-3000

Form **990-PF** (2009)

923622
02-02-10

10121111 794149 FEDEROVFOUND 2009.04030 THE SERGEI FEDOROV FOUNDATI FEDEROV1

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	260 SHARES OF AT&T	P	VARIOUS	02/20/09
b	185 SHARES OF ALCOA, INC.	P	VARIOUS	02/20/09
c	285 SHARES OF ALTRIA GROUP, INC.	P	VARIOUS	02/20/09
d	415 SHARES OF AMERICAN EXPRESS CO.	P	VARIOUS	02/20/09
e	230 SHARES OF BANK OF AMERICA CORP.	P	VARIOUS	02/20/09
f	92 SHARES OF CBS	P	01/03/06	02/20/09
g	500 SHARES OF CVS	P	VARIOUS	02/20/09
h	500 SHARES OF COMCAST CP	P	VARIOUS	02/20/09
i	285 SHARES OF DTE ENERGY	P	VARIOUS	02/20/09
j	90 SHARES OF GOLDMAN SACHS GROUP, INC.	P	VARIOUS	02/20/09
k	230 SHARES OF HOME DEPOT, INC.	P	VARIOUS	02/20/09
l	340 SHARES OF INTEL CORP.	P	VARIOUS	02/20/09
m	968 SHARES OF ISHARES LEHMAN BOND FUND	P	VARIOUS	06/08/09
n	252 SHARES OF ISHARES TRUST S&P 500 BARRA	P	05/29/09	07/08/09
o	390 SHARES OF ISHARES LEHMAN 7-10 YR TREASURY BON	P	03/19/09	05/08/09

	(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	6,097.		8,494.	<2,397.>
b	1,124.		6,092.	<4,968.>
c	4,384.		2,809.	1,575.
d	5,103.		15,043.	<9,940.>
e	738.		8,052.	<7,314.>
f	434.		3,042.	<2,608.>
g	13,992.		6,457.	7,535.
h	5,988.		8,236.	<2,248.>
i	8,260.		13,146.	<4,886.>
j	7,303.		6,813.	490.
k	4,455.		6,347.	<1,892.>
l	4,299.		9,334.	<5,035.>
m	96,977.		97,600.	<623.>
n	10,625.		10,960.	<335.>
o	36,072.		37,972.	<1,900.>

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a				<2,397.>
b				<4,968.>
c				1,575.
d				<9,940.>
e				<7,314.>
f				<2,608.>
g				7,535.
h				<2,248.>
i				<4,886.>
j				490.
k				<1,892.>
l				<5,035.>
m				<623.>
n				<335.>
o				<1,900.>

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	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	

923591
04-24-09

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	800 SHARES OF ISHARES DJ SELECT DIVIDEND	P	VARIOUS	02/20/09
b	1,056 SHARES OF LEHMAN 1-3 YR TREASURY BOND	P	VARIOUS	04/13/09
c	57 SHARES OF LEHMAN 1-3 YR TREASURY BOND	P	10/01/09	12/02/09
d	242 SHARES OF ISHARES S&P SC 600 VA	P	06/02/09	07/08/09
e	165 SHARES OF JOHNSON & JOHNSON	P	VARIOUS	02/20/09
f	185 SHARES OF LILLY ELI & COMPANY	P	VARIOUS	02/20/09
g	730 SHARES OF MICROSOFT	P	VARIOUS	02/20/09
h	120 SHARES OF MOHAWK INDUSTRIES	P	VARIOUS	02/20/09
i	130 SHARES OF PRAXAIR, INC.	P	VARIOUS	02/20/09
j	245 SHARES OF SCHERING PLOUGH CORP.	P	VARIOUS	02/20/09
k	480 SHARES OF TJX COMPANIES	P	VARIOUS	02/20/09
l	335 SHARES OF US BANCORP	P	VARIOUS	02/20/09
m	210 SHARES OF VERIZON	P	VARIOUS	02/20/09
n	92 SHARES OF VIACOM, INC.	P	VARIOUS	02/20/09
o	42 SHARES OF WELLS FARGO COMPANY - NEW	P	VARIOUS	02/20/09

	(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	23,940.		50,709.	<26,769.>
b	88,622.		87,221.	1,401.
c	4,768.		4,792.	<24.>
d	10,962.		11,827.	<865.>
e	9,034.		8,821.	213.
f	6,126.		11,334.	<5,208.>
g	13,049.		23,035.	<9,986.>
h	3,411.		6,565.	<3,154.>
i	8,166.		3,567.	4,599.
j	4,457.		5,363.	<906.>
k	10,193.		10,002.	191.
l	3,419.		7,099.	<3,680.>
m	5,993.		11,115.	<5,122.>
n	1,395.		4,593.	<3,198.>
o	421.		7,718.	<7,297.>

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
	(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				<26,769.>
b				1,401.
c				<24.>
d				<865.>
e				213.
f				<5,208.>
g				<9,986.>
h				<3,154.>
i				4,599.
j				<906.>
k				191.
l				<3,680.>
m				<5,122.>
n				<3,198.>
o				<7,297.>

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

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c).
If (loss), enter "-0-" in Part I, line 8 } 3

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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	200 SHARES OF WYETH	P	VARIOUS	02/20/09
b	125 SHARES OF XILINX, INC.	P	VARIOUS	02/20/09
c	153 SHARES OF TYCO INTERNATIONAL LTD	P	VARIOUS	02/20/09
d	88 SHARES OF TRANSOCEAN, INC.	P	11/27/07	02/20/09
e	$25,000 FNMA NOTES, 6.375%, DUE 6/15/09	P	06/08/99	06/18/09
f	$35,000 GENERAL ELECTRIC CAP CORP, 4.625%, DUE 9/	P	11/15/02	09/15/09
g	$50,000 FORD MOTOR CREDIT NOTES, 5.8%, DUE 1/12/0	P	01/12/99	01/12/09
h				
i				
j				
k				
l				
m				
n				
o				

	(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	8,477.		12,014.	<3,537.>
b	2,079.		2,753.	<674.>
c	1,666.		7,357.	<5,691.>
d	5,151.		2,333.	2,818.
e	25,000.		24,611.	389.
f	35,000.		35,999.	<999.>
g	50,000.		49,310.	690.
h				
i				
j				
k				
l				
m				
n				
o				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col (h) gain over col. (k), but not less than "-0-")
a				<3,537.>
b				<674.>
c				<5,691.>
d				2,818.
e				389.
f				<999.>
g				690.
h				
i				
j				
k				
l				
m				
n				
o				

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	<101,355.>
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	N/A

923591
04-24-09

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

SOURCE	AMOUNT
THINK OR SWIM	3,176.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	3,176.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
THINK OR SWIM	25,149.	0.	25,149.
TOTAL TO FM 990-PF, PART I, LN 4	25,149.	0.	25,149.

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL	20,185.	0.		0.
TO FM 990-PF, PG 1, LN 16A	20,185.	0.		0.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	3,049.	0.		0.
INTERNAL REVENUE SERVICE	1,000.	0.		0.
TO FORM 990-PF, PG 1, LN 18	4,049.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL PROCESS	508.	0.		0.
DUES	80.	0.		0.
BROKER FEES	4,989.	0.		0.
OFFICE SUPPLIES	44.	0.		0.
TO FORM 990-PF, PG 1, LN 23	5,621.	0.		0.

FORM 990-PF CORPORATE STOCK STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCK	315,194.	374,345.
TOTAL TO FORM 990-PF, PART II, LINE 10B	315,194.	374,345.

FORM 990-PF CORPORATE BONDS STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE BONDS	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 10C	0.	0.

FORM 990-PF OTHER INVESTMENTS STATEMENT 8

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MUTUAL FUNDS	COST	477,534.	494,733.
GOVERNMENT/AGENCY BONDS	COST	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 13		477,534.	494,733.

THE SERGEI FEDOROV FOUNDATION
c/o Jaffe, Raitt, Heuer & Weiss, PC
27777 Franklin Road, Suite 2500
Southfield, MI 48034

Employer Identification Number: 38-3437116

GRANT PROCEDURES

1.
The Foundation may offer scholarships to students (generally ages 10-14) who exhibit superior athletic skills or academic ability and who also demonstrate financial need. These scholarships will be offered as grants in amounts no greater than $5,000 per individual. The scholarship grant program of the Foundation will disburse funds directly to the student's educational institution, athletic organization or to the student him/herself. These grants may be made to residents of the US or non-residents of the US who travel to the US for educational and/or athletic programs.

The Selection Process – Candidates for Grants

An individual grantee may be selected (1) from a group of qualified candidates, (2) without reference to a group of candidates because he or she is exceptionally qualified for the grant, or (3) without reference to a group because it is otherwise evident that the selection is particularly calculated to effectuate the exempt purpose of the grant rather than to benefit particular persons.

(1) How solicited: Applicants may be solicited through the distribution of information brochures, by referrals from educational institutions or other organizations, or from other vehicles available to disseminate information about the grant program.

(2) How selected: Applicants may be required to submit to the Foundation a complete biographical record and supporting material, including reports on the academic careers; letters of reference (which include recommendations from instructors); and any other information the Board of Directors deems necessary (See Scholarship Application Form attached.) Neither employees of the Foundation, children of such employees, nor "disqualified persons" will be eligible for grants.

Applicants will also be required to demonstrate to the Foundation financial need for the grant funds.

(3) Selection process: The Board of Directors will review the field of candidates for each grant award. The Board of Directors will also make the final approval of all grant recipients based on application submitted to the Foundation. No director will be in a position to derive a private benefit, directly or indirectly, if certain candidates are selected over others. A sample application is attached for review.

Terms and Conditions Under Which the Foundation Makes Individual Grants

The terms and conditions of each grant to an individual will be communicated in writing to each recipient of such a grant. Terms and conditions may include: specific purpose of the grant, its duration, the total amount of the grant, and a listing of approved educational and/or athletic organizations.

Grantees will be expected to pursue their academic or athletic studies at an institution approved by the Foundation. In each case, it will be stipulated that an adequate academic or athletic performance as well as such other measures of performance as the Board may require must be evidenced to the Board for approval of the grant. A predetermined grade point average may also be a requirement.

The Foundation will require verification of the use of funds by asking for documentation for the use of the grant proceeds. This documentation may be in the form of paid receipts for travel expenses, entry fees and/or educational expenses. The Foundation will maintain the records as required by Section 53.4945-4(c)(6) of the Treasury Regulations.

Investigation Where Diversion of Grant Funds from Their Specified Purpose is Indicated

Where reports to the Foundation or other information indicate that all or any part of grant funds are not being used for the purposes of such grant, the Foundation will initiate an investigation. While conducting the investigation, the Foundation will withhold any further payments to the organization or person in question until it has determined that the grant had not been used for improper purposes.

If the Foundation determines that any part of a grant has been used for improper purposes, the Foundation will take all reasonable and appropriate steps to recover diverted grant funds and to insure the proper dedication of other funds held by the grantee to the purposes for which the grant was made.

Administration of Grants by Other Organizations

If the distribution to grantees is made by another organization, such organization must demonstrate to the full satisfaction of the Foundation that the grant procedures utilized in selecting grantees, supervising the grants, and/or investigating the diversion of grant funds will meet or exceed the criteria discussed hereinabove before the Foundation distributes the funding. The organization on behalf of the Foundation will be required to comply with Section 53.4945-4(c)(5)(iii) of the Treasury Regulations. The organization will also be required to keep all records as required by Section 53.4945-4(c)(6) of the Treasury Regulations. The organization may be required to provide the Foundation with a periodic accounting that the grant funds were used as intended.

2.

The selection of grant recipients will be made by the Board from the pool of applicants on an objective and nondiscriminatory basis. The criteria for selection will be reasonably related to the Foundation's purpose of encouraging athletic and/or academic achievement by individuals. Such criteria might include (but are not limited to) the following: prior academic performance, prior athletic performance, plans and commitments after completion of recipient's academic career, letter of reference from community members and instructors, financial need and extracurricular and community activities. Selection will be made without regard to the individual applicant's race, color, ethnic origin, religious belief, sex, marital status or physical handicap.

3.
The directors of the Foundation will be responsible for monitoring grants distributed to educational institutions and/or sporting organizations. The grants paid directly to students must be used to cover travel expenses, equipment costs or tuition. See Section 1 - Investigation Where Diversion of Grant Funds from Their Specified Purpose is Indicated for further details on grant violations.

Where the grantee is enrolled in an educational institution, the Foundation will arrange to receive from the grantee a report of the courses taken by the grantee and the grades received in such courses for each academic period to which the grant applies. This report must be verified by the educational organization attended by the grantee and will be obtained at least annually. Where the grantee is enrolled in or is a member of an athletic organization, the Foundation will require the grantee to provide reports on the progress of the grantee's performance at least annually. Such reports will confirm that the grantee is performing such activities that the grant was intended to finance: i.e., athletic training and participation in sporting events. Such report must be approved by a representative of the organization.

Such method of grant supervision will be effectuated by having the grant recipient accept in writing the above requirements prior to the Foundation disbursing any funds with respect to such grantee

THE SERGEI FEDOROV FOUNDATION

Scholarship Application Form

I. Personal Information

Applicant's Name:	
Address:	
Street/PO Box	
City/Town State/Province Country Zip/Postal Code	
Country Code and Telephone Number:	
Place of Birth:	**Date of Birth:**
Country of Citizenship:	**Sex: M ______ F ______**
Last Grade Completed in School:	
Would you like your financial need to be considered? Yes ______ No ______	
If yes, please attach to this application an explanation of your financial need.	

II. Family Information

Father's Name:
Address:
Street/PO Box
City/Town State/Province Country Zip/Postal Code
Occupation:
Employer (Company Name):

Mother's Name:
Address:
Street/PO Box
City/Town State/Province Country Zip/Postal Code
Occupation:
Employer (Company Name):

III. Education: List all secondary schools, colleges, universities and professional schools attending (starting with the most recent)

School	Location	Dates Attended

List academic honors, awards, prizes or other academic recognition received as well as extracurricular and community activities, including any positions held and honors and awards received (attach a separate sheet if necessary):

____

____

____

IV. Hockey Experience

Organization	Position Played	Awards/Recognition	Dates Played

V. Additional Information

Do you have any connection to the Sergei Fedorov Foundation; or are you related to any individual that has a connection to the Sergei Fedorov Foundation? Yes ______ No ______

If yes, please explain:

____

____

____

VI. Certification and Release Authorization

I certify that the information set forth in this application (including attachments) is true, complete and accurate. I authorize the release of any information necessary to confirm and/or verify this application.

Date: ___________________________ Applicant's Signature: ________________________

Date: ___________________________ Guardian/Parent's Signature: ________________________

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● If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

● If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Type or print	Name of Exempt Organization THE SERGEI FEDOROV FOUNDATION	**Employer identification number** 38-3437116
File by the extended due date for filing the return See instructions	Number, street, and room or suite no. If a P O. box, see instructions. 27777 FRANKLIN ROAD, SUITE 2500	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions SOUTHFIELD, MI 48034	

Check type of return to be filed (File a separate application for each return):

[ ] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec. 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [X] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

● The books are in the care of ▶ JAFFE, RAITT, HEUER & WEISS, PC 27777 FRANKLIN ROAD, SUITE 2500 - SOUTHFIELD, MI 48034

Telephone No ▶ (248) 351-3000 FAX No. ▶ (248) 351-3082

● If the organization does not have an office or place of business in the United States, check this box ▶ [ ]

● If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ [ ] If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until NOVEMBER 15, 2010.

5 For calendar year 2009 , or other tax year beginning ______________ , and ending ______________ .

6 If this tax year is for less than 12 months, check reason. [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**8a**	$ 567.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	**8b**	$ 642.
c	**Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**8c**	$ 0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Title ▶ ATTORNEY Date ▶

923832
05-26-09

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

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Type or print File by the extended due date for filing the return See instructions		
	Name of Exempt Organization THE SERGEI FEDOROV FOUNDATION	**Employer identification number** 38-3437116
	Number, street, and room or suite no If a P O. box, see instructions 27777 FRANKLIN ROAD, SUITE 2500	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions SOUTHFIELD, MI 48034	

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Telephone No.▶ (248) 351-3000 FAX No. ▶ (248) 351-3082

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- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ________ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

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Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Robert E. [signature] Title ▶ ATTORNEY Date ▶ 8/16/10

923832
05-26-09