Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , 2009, and ending , 20

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

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

Name of foundation
THE HELEN WOOD POFFENBARGER AND PERRY S

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
1200 Laidley Tower

City or town, state, and ZIP code
Charleston, WV 25301

A Employer identification number
55-0694974

B Telephone number (see page 10 of the instructions)
(304) 341-3924

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) ▶ $ 1,645,713

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	58	58		
	4	Dividends and interest from securities	53,477	53,477		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10 STM139	(33,207)			
	b	Gross sales price for all assets on line 6a 98,677				
	7	Capital gain net income (from Part IV, line 2)				
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) STM106	10,360	6,631		
	12	**Total.** Add lines 1 through 11	30,688	60,166		
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) STM108	975	975		
	c	Other professional fees (attach schedule) STM109	14,401	14,401		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions) STM110	501			
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications	21	21		
	23	Other expenses (attach schedule) STM103	197	197		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	16,095	15,594		0
	25	Contributions, gifts, grants paid	134,554			134,554
	26	**Total expenses and disbursements.** Add lines 24 and 25	150,649	15,594		134,554
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	(119,961)			
	b	**Net investment income** (if negative, enter -0-)		44,572		
	c	**Adjusted net income** (if negative, enter -0-)			0	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions. EEA Form 990-PF (2009)

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Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments	92,107	15,297	15,297
	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) STM156	161,497	156,784	156,784
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) STM137	1,329,318	1,291,590	1,473,632
	c	Investments - corporate bonds (attach schedule)			
	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)	1,582,922	1,463,671	1,645,713
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		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	1,582,922	1,463,671	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	1,582,922	1,463,671	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,582,922	1,463,671	

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	1,582,922
2	Enter amount from Part I, line 27a	2	(119,961)
3	Other increases not included in line 2 (itemize) ▶ STM115	3	710
4	Add lines 1, 2, and 3	4	1,463,671
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	1,463,671

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 (yr , mo , day)	(d) Date sold (yr , mo , day)
1a				
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) 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				

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) (see pages 13 and 17 of the instructions)
If (loss), enter -0- in Part I, line 8 3

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	133,218	2,018,116	0.066011
2007	75,675	2,149,579	0.035205
2006	47,723	1,616,807	0.029517
2005	41,784	296,823	0.140771
2004	10,141	205,094	0.049446

2 **Total** of line 1, column (d)	2	0.320949
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	0.06419
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,545,512
5 Multiply line 4 by line 3	5	99,206
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	446
7 Add lines 5 and 6	7	99,652
8 Enter qualifying distributions from Part XII, line 4	8	134,554

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ______ (attach copy of letter if necessary-see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b			1	446
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	446
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	446
6	Credits/Payments				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	1,401		
b	Exempt foreign organizations - tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	1,401
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	955
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 955 **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		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)?	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 ▶ $ ______ **(2)** On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities	2		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?	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 page 19 of the instructions) ▶ ______			
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 on page 27)? 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 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 ▶ Richard Lehman Telephone no ▶ 304-341-3924

Located at ▶ 1200 Laidley Tower Charleston, WV ZIP+4 ▶ 25301

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**-Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

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

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

			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	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		
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		
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)? (see page 22 of the instructions) ☐ Yes ☒ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No If "Yes," attach the statement required by Regulations section 53 4945-5(d)			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870	**6b**		X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Richard Lehman 1200 Laidley Tower, WV 25301	Advisor 1	0	0	0
Leonard Higgins 300 Security Building, WV 25301	Trustee 1	0	0	0
John Poffenbarger 213 Hale Street, WV 25301	Trustee 1	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."

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

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

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

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

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

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 Supports students in financial need who elect a non-college degree education path such as vocational or technical training.	134,554
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations, see page 24 of the instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes			
a	Average monthly fair market value of securities		1a	1,326,777
b	Average of monthly cash balances		1b	85,487
c	Fair market value of all other assets (see page 24 of the instructions)		1c	156,784
d	**Total** (add lines 1a, b, and c)		1d	1,569,048
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) STM133	1e		
2	Acquisition indebtedness applicable to line 1 assets		2	0
3	Subtract line 2 from line 1d		3	1,569,048
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)		4	23,536
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	1,545,512
6	**Minimum investment return.** Enter 5% of line 5		6	77,276

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	77,276
2a	Tax on investment income for 2009 from Part VI, line 5	2a	446		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	446
3	Distributable amount before adjustments Subtract line 2c from line 1			3	76,830
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	76,830
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	76,830

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	134,554
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	134,554
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	446
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	134,108

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					76,830
2	Undistributed income, if any, as of the end of 2009					
a	Enter amount for 2008 only				10,583	
b	Total for prior years ______, ______, ______					
3	Excess distributions carryover, if any, to 2009					
a	From 2004					
b	From 2005					
c	From 2006					
d	From 2007					
e	From 2008					
f	**Total** of lines 3a through e					
4	Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 134,554					
a	Applied to 2008, but not more than line 2a				10,583	
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					76,830
e	Remaining amount distributed out of corpus		47,141			
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		47,141			
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					0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)					
8	Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)					
9	**Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a		47,141			
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	47,141				

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

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

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

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

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see page 28 of the instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

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

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

990APP

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
University of Charleston 2300 MacCorkle Ave SE Charleston WV 25304	N/A	paid	Two student Scholarships in Nursing	40,000
Garnet Career Center 422 Dickinson Street Charleston WV 25301	N/A	paid	Special needs of students getting Adult Basic Ed.	25,554
Herbert Hoover High 275 Elk River Road Clendenin WV 25045	N/A	Paid	Special needs of students who may drop out of schl.	2,000
WV State University Foundation 200 Ericson Alumni Center Institute WV 25112	N/A	Paid	Nursing Scholarships	40,000
Capital Resource Agency 1204 MacCorkle Ave SE Chesapeake WV 25315	N/A	paid	Provide mining certif. & safety training for 20	10,000
Capital High School Capital High School Charleston WV 25301	N/A	Paid	Special needs of students who may drop out of schl.	6,000
Thomas Memorial Hospital 4605 MacCorkle Ave SE Charleston WV 25309	N/A	Paid	Partial Nursing Scholarship	6,000
Carver Career Center 4799 Midland Drive Charleston WV 25306	N/A	Paid	Special needs of students seeking vocational ed.	5,000
Total . . . . ▶ 3a				134,554
b Approved for future payment				
Total . . . . ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
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					
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)					

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . . 13 ____

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

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

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

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		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

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Leonard Higgins

Signature of officer or trustee | Date | Trustee Title

Paid Preparer's Use Only

Preparer's signature	Date 5/12/10	Check if self-employed ▶ ☐
Preparer's identifying number (see Signature on page 30 of the instructions)	P00249799	
Firm's name (or yours if self-employed), address, and ZIP code	Rowan & Associates CPAs PLLC Dunbar, WV 25064	EIN ▶ 55-0727080 Phone no 304-766-1120

CHARLESTON NEWSPAPERS
P O Box 2993
Charleston, West Virginia 25330
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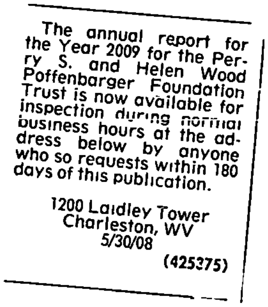
Classified 348-4848
1-800-WVA-NEWS

LEGAL ADVERTISING INVOICE

INVOICE DATE	05/20/10
ACCOUNT NBR	072693106
SALES REP ID	0006
INVOICE NBR	659581001

BILLED TO

THE POFFENBARGER FOUNDATION
LEHMAN, R. H.
1200 LAIDLEY TOWER
CHARLESTON WV 25301 USA



The annual report for the Year 2009 for the Perry S. and Helen Wood Poffenbarger Foundation Trust is now available for inspection during normal business hours at the address below by anyone who so requests within 180 days of this publication.

1200 Laidley Tower
Charleston, WV
5/30/08
(425375)

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INVOICE DATE	05/20/10
ACCOUNT NBR	072693106
SALES REP ID	0006
INVOICE NBR	659581001

FEIN 55-0676079

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ISSUE DATE	AD TYPE	PUB	DESCRIPTION REFERENCE NBR PURCHASE ORDER #	AD NUMBER	AD SIZE TOTAL RUN	RATE	GROSS AMOUNT	NET AMOUNT
05/19	LEG	GZ	Annual accounting 659581001	0425375	1X0125 1.25	8.82	11.03	11.03
05/19	LEG	DM	Annual accounting 659581002		1X0125 1.25	8.19	10.24	10.24
			TOTAL INVOICE AMOUNT					21.27

AFFIDAVIT OF PUBLICATION

State of West Virginia,

I, Sandra Legg of
THE CHARLESTON GAZETTE,
THE DAILY MAIL,
do solemnly swear that the legal notice of:
Annual accounting
was duly published in said newspaper(s) at the stated price for the respective newspaper(s) and during the dates listed below
05/19/10-05/19/10

Subscribed and sworn to before me this 21 day of May

Lynn R Fielder
Notary Public of Kanawha County, West Virginia

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
LYNN R. FIELDER
253 FRAZIER WAY
SCOTT DEPOT, WV 25560
My commission expires December 11, 2016

WELLS FARGO ADVISORS, LLC
One North Jefferson
St Louis, MO 63103

DATE	CHECK NO
06/09/10	016766856

DESCRIPTION	DATE	AMOUNT
6297-3537-1 D CHARLESTON NEWSPAPERS	06/09/10	016766856
CHARLESTON NEWSPAPER FBO POFFENBARGER FDN TR INV # 659581001 A/C # 072693106		21.27
TOTAL		21.27

PLEASE DETACH BEFORE DEPOSITING

WELLS FARGO ADVISORS, LLC
One North Jefferson
St. Louis, MO 63103

CHECK NO.
016766856

68-7270/2560

6297-3537-1

DATE	AMOUNT
06/09/10	*$21.27

PAY ONLY 21 27 CTS

PAY
TWENTY-ONE DOLLARS AND TWENTY-SEVEN CENTS **

TO THE ORDER OF
CHARLESTON NEWSPAPERS
P O BOX 2993
CHARLESTON, WV 25330

WELLS FARGO BANK, NA
OAKTON, VIRGINIA 22124

NON NEGOTIABLE COPY

Federal Supporting Statements

2009 PG 01

Name(s) as shown on return

THE HELEN WOOD POFFENBARGER AND PERRY S POFFENBARG

FEIN

55-0694974

Statement #115

Form 990PF, Part III, Line 3
Other Increases Schedule

Other adjustments to basis- Broker	710
Total	710

PG 01
Statement #133

Form 990PF, Part X, Line 1(e)
Reduction Explanation Statement

None

PG 01
Statement #137

Form 990PF, Part II, Line 10(b)
Investments: Corporate Stock Schedule

Category	BOY	Book Value	EOY FMV
See Attached	1,329,318	1,291,590	1,473,632
Totals	1,329,318	1,291,590	1,473,632

Federal Supporting Statements

2009

Name(s) as shown on return

FEIN

	Bank of America
	2006-12
	Purchase
	2009-07
	Stock Exchange
	$8,021
	$
	$
	$
	$22,289
Name	Evergreen Short INTM Bond Cl A
Date Acquired	1998-02
How Acquired	Purchase
Date Sold	2009-07
Purchaser	Stock Exchange
Gross Sales	$71,847
Sales Expense	$
Total Net	$
Accumulated Depreciation	$
Basis	$90,652
Name	Bank of America
Date Acquired	2009-01
How Acquired	Purchase
Date Sold	2009-07
Purchaser	Stock Exchange
Gross Sales	$208
Sales Expense	$
Total Net	$
Accumulated Depreciation	$
Basis	$384
Name	Evergreen Short INTM Bond Cl A
Date Acquired	2009-01
How Acquired	Purchase
Date Sold	2009-07
Purchaser	Stock Exchange
Gross Sales	$3,501
Sales Expense	$
Total Net	$
Accumulated Depreciation	$
Basis	$3,459

Federal Supporting Statements	2009
Name(s) as shown on return	FEIN

First Trust Inflation Hedge Se
2009-07
Purchase
2009-08
Partial Distribution
$15,100
$
$
$
$15,100

PG 01
Statement #156

Form 990PF, Part II, Line 6

Receivables Due From Officers, Directors, Trustees, and Others

Borrower's name	Daniel & Helen Jordan
Original amount	$180,000
Balance due	$156,784
Date of note	2005-09
Maturity date	2025-10
Repayment terms	240 pmt of $1,187.92
Interest rate	5
Security	Residential real est
Purpose	home purchase
Lender consideration	
FMV of consideration	
Travel Advances	

PG01
Statement #5B

General Info question B

Unformatted Statement

Sold house and land to disqualified person

Federal Supporting Statements

2009 PG 01

Name(s) as shown on return
THE HELEN WOOD POFFENBARGER AND PERRY S POFFENBARG

Your Social Security Number
55-0694974

Form 990PF, Part I, Line 23 - Other Expenses Schedule

Statement #103

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Foreign tax withheld	197	197	0	0
Totals	197	197	0	0

PG 01
Statement #106

Form 990PF, Part I, Line 11 - Other Income Schedule

Description	Revenue and expenses	Net investment	Adjusted net income
Interest on Mortgage receivabl	6,631	6,631	0
Non Dividend Distribution	3,729	0	0
Totals	10,360	6,631	0

Federal Supporting Statements

2009 PG 01

Name(s) as shown on return

THE HELEN WOOD POFFENBARGER AND PERRY S POFFENBARG

Your Social Security Number

55-0694974

Form 990PF, Part I, Line 16(b) - Accounting Fees Schedule

Statement #108

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Accounting and tax prep	975	975	0	0
Totals	975	975	0	0

PG 01

Statement #109

Form 990PF, Part I, Line 16(c) - Other Professional Fees Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Investment advise Fees	14,327	14,327	0	0
Hedge Fund Fee	74	74	0	0
Totals	14,401	14,401	0	0

Federal Supporting Statements

2009 PG 01

Name(s) as shown on return: THE HELEN WOOD POFFENBARGER AND PERRY S POFFENBARG

Your Social Security Number: 55-0694974

Form 990PF, Part I, Line 18 - Taxes Schedule

Statement #110

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Federal Tax Estimate	501	0	0	0
Totals	501	0	0	0

PG 01
Subsidiary Statement

Form 990PF, Part I, Line 22 - Subsidiary Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Charleston News- report pub	21	21	0	0
Totals	21	21	0	0

	Federal Supporting Statements	2009 PG 01
Name(s) as shown on return THE HELEN WOOD POFFENBARGER AND PERRY S POFFENBARG		Your Social Security Number 55-0694974

Form 990PF, Part XV, Line 2
Application Submission Information

990APP

Grant Program
Education

Applicant Name
Richard Lehman

Address
1200 Laidley Towers Charleston WV 25301

Telephone
304-341-3954

Form & Content
Letter describing educational and financial needs, or request from educational institution.

Submission Deadline
none

Restrictions on Award
Limited to Kanawha County, WV

Perry S. & Helen W. Poffenbarger Foundation
FEIN= 55-0694974
Page 2, Part II, Line 10b Investments
12/31/2009 Form 990

	Book Value	Market Value
Stocks		
American Electric Power	$ 24,052	$ 24,353
Automatice Data Processing	14,043	14,246
Chevron Corporation	467,964	646,716
Compass Minerals International	20,437	52,563
CVS Caremark Corp	6,528	6,471
Dow Chemical Company	27,759	16,391
Eli Lilly & Co	12,446	8,216
Exelon Corporation	135,945	145,281
Fairpoint Communications	171	1
General Electric Company	31,163	13,966
JP Morgan Chase & Co	16,850	21,012
Pepsico Inc	36,149	38,973
Proctor & Gamble Co	41,080	44,761
Prologis Trust New REIT	25,240	8,980
Public Service Enterprise Group Inc	109,660	134,174
Sanofi-Aventis	24,434	21,507
United Technologies Corp	12,406	22,619
Verizon Communications Com	33,633	33,130
Total Stock & Options	1,039,959	1,253,358
Closed End Mutual Funds		
Blackrock Global Opportunities Equity	17,941	13,676
Blackrock Dividend Achievers Trust	36,070	26,200
Blackrock Health Sciences Trust	30,373	30,716
Cohen & Steers Select Utility Fund	59,345	37,075
Eaton Vance Tax Advantage Global Div	15,805	11,311
John Hancock PFD Income Fund	31,997	26,020
Total Closed End Mutual Funds	191,533	144,997
Unit Investment Trusts		
First Trust Inflation Hedge Ser #2	60,098	75,277
Total	$ 1,291,590	$ 1,473,632