Form **990-PF**

Department of the Treasury
Internal Revenue Service (77)

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: PENNIES FROM HEAVEN FOUNDATION INC

Number/street (or P O box no if mail is not delivered to street add): 1373 HIGHWAY 85 CONNECTOR | Room/suite

City or town, state, and ZIP code: BROOKS GA 30205-

A Employer identification number: 58-2419565

B Telephone number (see the instructions): 770-507-2500

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) ▶ $ 3,699,246.

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), & (d) may not necessarily equal the amounts in column (a) (see instr))

		(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 temp cash investments	762.	762.	762.	
	4 Dividends and interest from securities	105,097.	105,097.	105,097.	
	5a Gross rents				
	b (Net rental income or (loss))				
	6a Net gain/(loss) from sale of assets not on line 10	(252,673.)			
	b Gross sales price for all assets on line 6a 2,805,775.				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less rtns & allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 **Total.** Add lines 1 through 11	(146,814.)	105,859.	105,859.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,500.	2,500.	2,500.	
	c Other professional fees (attach schedule)	11,178.	11,178.	11,178.	
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	730.	730.	730.	
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 **Total operating and administrative expenses** Add lines 13 through 23	14,408.	14,408.	14,408.	
	25 Contributions, gifts, grants paid	162,139.			162,139.
	26 Total exp & disbursements Add lines 24 and 25	176,547.	14,408.	14,408.	162,139.
	27 Subtract line 26 from line 12				
	a **Excess of revenue over expenses and disbursements**	(323,361.)			
	b **Net investment income** (if neg , enter -0-)		91,451.		
	c **Adjusted net income** (if neg , enter -0-)			91,451.	

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

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Part II Balance Sheets

		Attached schedules and amounts in the description column should be for end-of-year amounts only (See inst)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	1,930.	2,279.	2,279.
	2	Savings and temporary cash investments	175,130.	195,202.	259,162.
	3	Accounts receivable ▶			
		Less allowance for doubtful accts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	3,600.	2,870.	2,870.
	10a	Investments - U S and state govt obligations (attach schedule)	61,635.	251,580.	263,098.
	b	Investments - corporate stock (attach schedule)	1,989,545.	1,997,006.	2,799,227.
	c	Investments - corporate bonds (attach schedule)	820,604.	280,146.	372,610.
	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)	3,052,444.	2,729,083.	3,699,246.
Liabilities	17	Accounts payable and accrued expenses		2,148.	
	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)		2,148.	
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, ck. here ▶ ☒ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds	3,105,863.	3,105,863.	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	(53,419.)	(378,928.)	
	30	**Total net assets or fund balances** (see the instructions)	3,052,444.	2,726,935.	
	31	**Total liabilities and net assets/fund balances** (see the instructions)	3,052,444.	2,729,083.	

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	3,052,444.
2	Enter amount from Part I, line 27a	2	(323,361.)
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	2,729,083.
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	2,729,083.

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)
1 a	SEE STATEMENT 1	P		
b	SEE STATEMENT 2	P		
c	SEE STATEMENT 3	P		
d	SEE STATEMENT 4	P		
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	850,364.		981,591.	(131,227.)
b	1,825,461.		1,926,547.	(101,086.)
c	129,950.		96,426.	33,524.
d			53,884.	(53,884.)
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				(131,227.)
b				(101,086.)
c				33,524.
d				(53,884.)
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	(252,673.)
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 the instructions) If (loss), enter -0- in Part I, line 8	3	(252,673.)

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beg in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	189,270.	3,107,870.	0.0609
2007	187,000.	3,847,666.	0.0486
2006	183,078.	3,737,834.	0.0490
2005	179,829.	3,679,931.	0.0489
2004	155,000.	3,639,231.	0.0426

2	**Total** of line 1, column (d)	2	0.2500
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	0.0500
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	3,247,913.
5	Multiply line 4 by line 3	5	162,396.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	915.
7	Add lines 5 and 6	7	163,311.
8	Enter qualifying distributions from Part XII, line 4	8	162,139.

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 the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ & enter "N/A" on line 1. Date of ruling or determination letter ______ (attach copy of letter if necessary - see instr.)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b	1	915.
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	915.
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	915.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a: 2,870.		
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	2,870.
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	1,955.
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 1,955. **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 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 the instructions) ▶ GA			
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 in instructions)? 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 ▶

14 The books are in care of ▶ RANDOLPH S MCCLAIN Telephone no ▶ 770-487-4407
Located at ▶ 1373 HIGHWAY 85 CONN GA BROOKS ZIP+4 ▶ 30205-

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 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 ▶ 20___, 20___, 20___, 20___			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see the instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 20___, 20___, 20___, 20___			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		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 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 the instructions)? **5b**
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No
If "Yes," attach the statement required by Regulations section 53 4945-5(d)

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: 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? **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 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 comp	(e) Expense account, other allowances
R MCCLAIN 1373 HIGHWAY 85 CONNECT	CHAIRMAN 5	0		
C MCCLAIN 1373 HIGHWAY 85 CONNECT	TREASURER 5	0		
C PYKE JR 340 CORPORATE CENTER CO	SECRETARY 5	0		

2 Compensation of five highest-paid employees (other than those included on line 1 - see 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 ▶

Form 990-PF (2009)

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 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 info such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2	
3	
4	

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

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

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations, see 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	3,056,832.
b	Average of monthly cash balances	1b	240,542.
c	Fair market value of all other assets (see the instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	3,297,374.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	3,297,374.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see the instructions)	4	49,461.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,247,913.
6	**Minimum investment return.** Enter 5% of line 5	6	162,396.

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

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

Part XII Qualifying Distributions (see 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	162,139.
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	162,139.
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 the instructions)	5	915.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	161,224.

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 the instructions)

		(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7					
2 Undistributed income, if any, as of the end of 2009					
a Enter amount for 2008 only					
b Total for prior yrs . 20 ___ , 20 ___ , 20 ___					
3 Excess distribs 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. ▶ $ ___					
a Applied to 2008, but not more than line 2a					
b Applied to undistributed income of prior years (Election required - see the instr.)					
c Treated as distributions out of corpus (Election required - see the instructions)					
d Applied to 2009 distributable amount					
e Remaining amt distributed out of corpus					
5 Excess distribs carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in col (a))					
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, & 4e Subtract line 5					
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 the instructions					
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount - see the instructions					
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010					
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see the instructions)					
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see the instructions)					
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a					
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 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 [X] 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	91,451.	72,988.	83,429.	93,182.	341,050.
b 85% of line 2a	77,733.	62,040.	70,915.	79,205.	289,893.
c Qualifying distributions from Part XII, line 4 for each year listed	162,139.	190,000.	187,000.	185,200.	724,339.
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	162,139.	190,000.	187,000.	185,200.	724,339.
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	108,264.	103,596.	128,255.	124,595.	464,710.
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).)

N/A

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

N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ [X] 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 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

NA

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

N/A

c Any submission deadlines

N/A

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

N/A

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				
SW CHRIS 7225 LES 30291-		CHARIT	GEN OPERATIONS	50,000.
SW CHRIS 7225 LES 30291		CHARIT	GEN OPERATIONS	37,139.
BEDFORD 5665 MIL 30213		CHARIT	GEN OPERATOPMS	10,000.
FAYETTE 101 DAVA 30214		CHARIT	GEN OPERATIONS	15,000.
COMFORT 248 COPP 30113		CHAIRT	GEN OPERATIONS	50,000.
Total ▶ 3a				162,139.
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 the instructions.)
	(a) Business code	(b) Amount	(c) Excl code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	762.	
4 Dividends and interest from securities			14	105,097.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental inc or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			14	(252,673.)	
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)				(146,814.)	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 (146,814.)

(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). (See the instructions)
N/A	

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) Desc 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: 5-14-10 — Title: CHAIRMAN

Paid Preparer's Use Only

Preparer's signature: Barbara B. Sapp	Date: 05/05/2010	Check if self-employed ☐
Preparer's ID number (see **Signature** in the instructions)	P00118542	
Firm's name (or yours if self-employed), address, and ZIP code	KP AND B TAX PLANNING LLC 346 CORPORATE CENTER COURT STOCKBRIDGE GA 30281-	EIN 20-8073249 Phone no

US 990-T/PF | **Estimated Tax Payments** | 2009

Name: PENNIES FROM HEAVEN FOUNDATION INC   EIN: 58-2419565

Federal Estimated Tax Payments

	990-PF		990-T		
	Payment Due Date	Amount of Payment	State Payments	Payment Due Date	Amount of Payment
Credited last year		2,870.	Credited last year		
1	05/15/2009		1	04/15/2009	
2	06/15/2009		2	06/15/2009	
3	09/15/2009		3	09/15/2009	
4	12/15/2009		4	12/15/2009	
Totals		2,870.	Totals		

State Estimated Tax Payments

State	Credited from last year	Amount 1 04/15/2009	Amount 2 06/15/2009	Amount 3 09/15/2009	Amount 4 12/15/2009

 USWXEST1

US 990 Investments: Corporate Stock as of Year End 2009

Description	Book value	FMV
CORPORATE STOCK INVESTMENTS	1,997,006.	2,799,227.
	1,997,006.	2,799,227.

US 990 Investments: Corporate Bonds as of Year End 2009

Description	Book value	FMV
CORPORATE BOND INVESTMENTS	280,146.	372,610.
	280,146.	372,610.

US 990 Accounting Fees 2009

Description	Expenses per books	Net investment income	Adjusted net income	Charitable purposes
ACCOUNTING FEES	2,500.	2,500.	2,500.	
	2,500.	2,500.	2,500.	

 US990ST2

58-2419565

US 990 Other Professional Fees 2009

Description	Expenses per books	Net investment income	Adjusted net income	Charitable purposes
INVESTMENT MANAGEMENT FEES	11,178.	11,178.	11,178.	
	11,178.	11,178.	11,178.	

 US990ST3

US 990 — Taxes — 2009

Description	Expenses per books	Net investment income	Adjusted net income	Charitable purposes
FEDERAL TAXES	730.	730.	730.	
	730.	730.	730.	

STATEMENT 1 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
SHORT TERM CAPITAL GAIN (LOSS)				
31397FVM1 824.95 UNITS OF FEDERAL HOME LN MTG CORP SER 3288 CL PA DTD 03/01/07 5.5% 05/15/2029	01/15/09 05/09/08	824.95	848.35	(23.40)
244199105 900 SHARES OF DEERE & CO COM	01/13/09 10/08/08	36,419.10	34,401.60	2,017 50
12669DUR7 279.64 UNITS OF CWMBS INC PASS THRU CTFS SER 2002-39 CL A17 DTD 12/01/02 5% 02/25/2033	01/26/09 04/08/08	279 64	280.16	(0.52)
857477103 900 SHARES OF STATE STREET CORP CON	02/05/09 12/05/08	24,581.29	33,245.64	(8,664.35)
31397FVM1 820.68 UNITS OF FEDERAL HOME LN MTG CORP SER 3288 CL PA DTD 03/01/07 5.5% 05/15/2029	02/17/09 05/09/08	820.68	843.95	(23.27)
55264TDP3 40000 UNITS OF MBNA CR CARD MASTER NT TR SER 2006-A1 CL A1 DTD 2/15/2006 4.9% 07/15/2011	02/17/09 01/30/09	40,000.00	40,042.19	(42.19)
31398ATZ5 20000 UNITS OF FEDERAL NATL MTG ASSN NT DTD 09/12/08 2.875% 10/12/2010	02/19/09 09/30/08	20,496.22	19,978.52	517.70
G24182100 600 SHARES OF 46.48 COM	02/19/09 11/26/08	14,810.43	13,681 62	1,128.81

STATEMENT 1 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
SHORT TERM CAPITAL GAIN (LOSS) - CONTINUED				
291011104 700 SHARES OF EMERSON ELECTRIC CO COM	02/19/09 11/26/08	20,850.08	24,237.43	(3,387.35)
237194105 900 SHARES OF DARDEN RESTAURANTS INC COM	02/19/09 12/02/08	24,721.06	15,046.20	9,674.86
222816100 500 SHARES OF COVANCE INC CON	02/19/09 12/22/08	19,987 83	20,501.90	(514.07)
595017104 700 SHARES OF MICROCHIP TECHNOLOGY INC COM	02/19/09 05/02/08	13,094.97	25,917.15	(12,822.18)
595017104 150 SHARES OF MICROCHIP TECHNOLOGY INC COM	02/19/09 10/31/08	2,806.06	3,726.12	(920.06)
595017104 1150 SHARES OF MICROCHIP TECHNOLOGY INC COM	02/19/09 11/26/08	21,513.16	21,635.87	(122.71)
66987V109 700 SHARES OF NOVARTIS AG SPONSORED ADR	02/19/09 05/21/08	28,769.83	37,180.92	(8,411.09)
78464A797 500 UNITS OF SPDR KBW BANK ETF	02/19/09 12/09/08	5,611.11	11,901.30	(6,290.19)
806857108 100 SHARES OF SCHLUMBERGER LTD CON	02/19/09 10/13/08	3,914 63	6,502.62	(2,587.99)
806857108 200 SHARES OF SCHLUMBERGER LTD COM	02/19/09 10/31/08	7,829.25	10,553.60	(2,724.35)

STATEMENT 1 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

SHORT TERM CAPITAL GAIN (LOSS) - CONTINUED

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
92343V104 100 SHARES OF VERIZON COMMUNICATIONS COM	02/19/09 03/11/08	2,809.18	3,446.47	(637.29)
760975102 300 SHARES OF RESEARCH IN MOTION COM	02/19/09 09/19/08	12,694.66	30,860.22	(18,165.56)
949746101 700 SHARES OF WELLS FARGO & CO COM	02/19/09 12/01/08	8,770.95	16,418 50	(7,647.55)
949746101 900 SHARES OF WELLS FARGO & CO COM	02/19/09 01/28/09	11,276.93	18,944 10	(7,667.17)
747525103 500 SHARES OF QUALCOMM INC COM	02/19/09 07/24/08	17,079.30	26,945.50	(9,866.20)
747525103 250 SHARES OF QUALCOMM INC COM	02/19/09 08/11/08	8,539.65	13,807.33	(5,267.68)
747525103 250 SHARES OF QUALCOMM INC COM	02/19/09 10/13/08	8,539.65	10,457.50	(1,917.85)
808513105 1000 SHARES OF SCHWAB CHARLES CORP NEW COM	02/19/09 10/13/08	12,958.92	22,950.90	(9,991.98)
808513105 100 SHARES OF SCHWAB CHARLES CORP NEW COM	02/19/09 10/31/08	1,295.89	1,890.50	(594.61)
268648102 400 SHARES OF E M C CORP MASS COM	02/19/09 05/02/08	4,526.05	6,458.00	(1,931.95)

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
SHORT TERM CAPITAL GAIN (LOSS) - CONTINUED				
268648102 600 SHARES OF E M C CORP MASS COM	02/19/09 10/08/08	6,789.08	6,471.18	317.90
126650100 1200 SHARES OF CVS CAREMARK CORP COM	02/19/09 11/21/08	34,325.32	29,087.52	5,237.80
037833100 150 SHARES OF APPLE INC COM	02/19/09 10/08/08	13,594.74	14,149.95	(555.21)
037833100 100 SHARES OF APPLE INC COM	02/19/09 10/31/08	9,063.16	10,801.93	(1,738.77)
617446448 1700 SHARES OF MORGAN STANLEY COM	02/19/09 11/21/08	34,896.04	15,770.56	19,125.48
617446448 300 SHARES OF MORGAN STANLEY COM	02/19/09 12/09/08	6,158.13	4,600.50	1,557.63
617446448 1000 SHARES OF MORGAN STANLEY COM	02/19/09 12/16/08	20,527.08	16,451.30	4,075.78
14040H105 650 SHARES OF CAPITAL ONE FINANCIAL CORP COM	02/19/09 11/26/08	6,313.67	21,844.10	(15,530.43)
438516106 900 SHARES OF HONEYWELL INTL INC COM	02/19/09 05/02/08	27,292.34	55,085.31	(27,792.97)
438516106 550 SHARES OF HONEYWELL INTL INC COM	02/19/09 11/26/08	16,678.66	14,753.42	1,925.24

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
SHORT TERM CAPITAL GAIN (LOSS) - CONTINUED				
26875P101 150 SHARES OF BOG RBS INC COM	02/19/09 10/13/08	8,437.09	10,694.85	(2,257.76)
790849103 500 SHARES OF ST JUDE MED INC COM	02/19/09 12/12/08	18,481.64	15,607.05	2,874.59
637071101 1000 SHARES OF NATIONAL OILWELL VARCO INC COM	02/19/09 10/17/08	27,246.84	25,815.00	1,431.84
637071101 600 SHARES OF NATIONAL OILWELL VARCO INC COM	02/19/09 12/12/08	16,348.11	15,122.34	1,225.77
001055102 500 SHARES OF AFLAC INC COM	02/19/09 01/28/09	8,553.40	12,257.20	(3,703.80)
037411105 400 SHARES OF APACHE CORP CON	02/19/09 12/12/08	26,912.16	28,765.08	(1,852.92)
191216100 100 SHARES OF COCA-COLA CO COM	02/19/09 10/31/08	4,346.88	4,517.71	(170.83)
654902204 500 SHARES OF NOKIA CORP SPONSORED ADR	02/19/09 10/31/08	5,369.57	7,812.85	(2,443.28)
651229106 2400 SHARES OF NEWELL RUBBERMAID INC COM	02/19/09 12/09/08	15,853.11	31,668.00	(15,814.89)
717124101 650 SHARES OF PHARMACEUTICAL PROD DEV INC COM	02/19/09 11/20/08	17,156.65	13,574.21	3,582.44

STATEMENT 1 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
SHORT TERM CAPITAL GAIN (LOSS) - CONTINUED				
12669DUR7 1412.28 UNITS OF CWMBS INC PASS THRU CTFS SER 2002-39 CL A17 DTD 12/01/02 5% 02/25/2033	02/25/09 04/08/08	1,412.28	1,414.93	(2.65)
863667101 600 SHARES OF STRYKER CORP COM	02/19/09 12/12/08	24,598.65	24,032.70	565.95
3133XGEQ3 25000 UNITS OF FEDERAL HOME LOAN BANK BD DTD 08/02/06 5.25% 08/05/2009	03/02/09 04/24/08	25,416.00	25,738.50	(322 50)
3133XGEQ3 25000 UNITS OF FEDERAL HOME LOAN BANK BD DTD 08/02/06 5.25% 08/05/2009	03/02/09 04/25/08	25,416.00	25,758.75	(342.75)
931142CJ0 10000 UNITS OF WAL-MART STORES INC SR NT DTD 08/24/07 5.8% 02/15/2018	03/03/09 02/05/09	10,712.50	10,878.80	(166.30)
291011AY0 10000 UNITS OF EMERSON ELECTRIC CO NT DTD 1/21/09 4.875% 10/15/2019	03/03/09 01/16/09	9,810.00	10,014.00	(204.00)
369604BC6 15000 UNITS OF GENERAL ELECTRIC CO SR UNSECD DTD 12/06/07 5.25% 12/06/2017	03/03/09 04/11/08	12,765.00	15,018.15	(2,253.15)
31397FVM1 33551.09 UNITS OF FEDERAL HOME LN MTG CORP SER 3288 CL PA DTD 03/01/07 5.5% 05/15/2029	02/26/09 05/09/08	33,551.09	34,502.58	(951.49)

STATEMENT 1 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
SHORT TERM CAPITAL GAIN (LOSS) - CONTINUED				
31397FVM1 816.42 UNITS OF FEDERAL HOME LN MTG CORP SER 3288 CL PA DTD 03/01/07 5.5% 05/15/2029	03/16/09 05/09/08	816 42	839.57	(23.15)
12669DUR7 4337.45 UNITS OF CWMBS INC PASS THRU CTFS SER 2002-39 CL A17 DTD 12/01/02 5% 02/25/2033	03/03/09 04/08/08	4,210.04	4,345.58	(135.54)
12669DUR7 1490.49 UNITS OF CWMBS INC PASS THRU CTFS SER 2002-39 CL A17 DTD 12/01/02 5% 02/25/2033	03/25/09 04/08/08	1,490.49	1,493.29	(2.80)
TOTAL SHORT TERM CAPITAL GAIN (LOSS)		850,363.61	981,591.07	(131,227.46)

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS)				
3128LXB25 124.87 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #G01857 DTD 7/1/2005 5% 10/01/2033	01/15/09 07/22/05	124.87	123.56	1.31
3128MJCD0 147.44 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #G08067 DTD 7/1/2005 5% 07/01/2035	01/15/09 08/03/05	147.44	145.09	2.35
3128MJDK3 138.48 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTF POOL #G08105 DTD 1/1/2006 5.5% 01/01/2036	01/15/09 01/31/06	138.48	137.08	1.40
31297UZA1 209.04 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #A38837 DTD 5/1/2005 (WASHINGTON MUTUAL BK, CHATSWORTH CA) 4.5% 05/01/2035	01/15/09 06/13/05	209.04	204.22	4.82
31395RAR9 220.65 UNITS OF FEDERAL HOME LN MTG CORP SER - R001 CL-AE DTD 4/1/2005 4.375% 04/15/2015	01/15/09 05/04/05	220.65	219.78	0 87
31395THV9 1251.33 UNITS OF FEDERAL HOME LN MTG CORP SER 2964 CL NH DTD 4/1/05 4.75% 02/15/2026	01/15/09 01/10/08	1,251.33	1,254.07	(2.74)
31396GU70 172.67 UNITS OF FEDERAL HOME LN MTG CORP SER R004 CL AL DTD 1/1/06 5.125% 12/15/2013	01/15/09 03/02/06	172.67	170.81	1 86

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
36202EPA1 619.187692 UNITS OF GOVERNMENT NATL MTG ASSN POOL #004017 DTD 8/1/07 6% 08/20/2037	01/20/09 08/20/07	619.19	620.54	(1.35)
36202EPA1 530.732308 UNITS OF GOVERNMENT NATL MTG ASSN POOL #004017 DTD 8/1/07 6% 08/20/2037	01/20/09 08/21/07	530.73	533.64	(2.91)
31368HLN1 167.07 UNITS OF FEDERAL NATL MTG ASSN GTD PASS THRU POOL #190341 DTD 8/1/2003 5% 09/01/2018	01/26/09 07/29/05	167.07	167.57	(0.50)
31376KAN8 442.4 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #357412 DTD 7/1/2003 4.5% 07/01/2018	01/26/09 01/06/05	442.40	441.29	1.11
31376KAQ9 267.27 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #357415 DTD 8/1/2003 4.5% 08/01/2033	01/26/09 02/17/05	267.27	261.09	6 18
31385XM87 133.86 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #555783 DT 9/1/2003 4.5% 10/01/2033	01/26/09 03/14/05	133.86	128.76	5.10
31402DBP4 285.77 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #725546 DTD 5/1/2004 4.5% 06/01/2019	01/26/09 09/30/04	285.77	284 79	0.98

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31402DCV0 176.07 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #725584 DTD 6/1/2004 5% 07/01/2034	01/26/09 10/07/05	176.07	172.03	4.04
31402DGN4 42.34 UNITS OF FEDERAL NATL MTG ASSN GTD PASS THRU POOL #725705 DTD 7/1/2004 5% 08/01/2034	01/26/09 08/09/05	42.34	41.49	0.85
31402QLK5 67.06 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #734830 DTD 8/1/2003 (CHASE MANHATTAN MTG CORP., EDISON, NJ) 4.5% 08/01/2033	01/26/09 03/08/05	67.06	64.61	2.45
31402QSZ5 116.12 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #735036 DTD 11/01/04 5.5% 12/01/2034	01/26/09 07/26/07	116.12	112.64	3.48
31402QTT2 89.29 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #735222 DTD 1/1/05 5% 02/01/2035	01/26/09 07/31/06	89.29	84.69	4.60
31402RRU5 64.06 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL # 735899 DTD 9/1/2005 5.5% 10/01/2035	01/26/09 02/28/06	64.06	63.47	0.59

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
DENNIEC FROM IIHAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31403DGY9 261.881236 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #745515 DTD 04/01/06 5% 05/01/2036	01/26/09 10/18/06	261.88	251.03	10.85
31403DGY9 157.128764 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #745515 DTD 04/01/06 5% 05/01/2036	01/26/09 02/22/07	157.13	151.77	5.36
31392JDX4 18.2 UNITS OF FEDERAL NATL MTG ASSN SER 2003-14 CL AN DTD 2/1/2003 3.5% 03/25/2033	01/26/09 02/19/03	18.20	18.30	(0.10)
12668BTF0 310.4 UNITS OF CWALT INC SER 2006-J2 MTG PASS THRU CTF CL A-3 6% 04/25/2036	01/26/09 03/08/06	310.40	312.15	(1.75)
426281101 700 SHARES OF HENRY JACK & ASSOC INC COM	01/22/09 08/02/02	12,682.38	9,867.76	2,814.62
426281101 200 SHARES OF HENRY JACK & ASSOC INC COM	01/22/09 12/13/02	3,623.54	2,296.00	1,327.54
3128LXB25 170.58 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #G01857 DTD 7/1/2005 5% 10/01/2033	02/17/09 07/22/05	170.58	168.79	1.79
3128MJCD0 328.57 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #G08067 DTD 7/1/2005 5% 07/01/2035	02/17/09 08/03/05	328.57	323.33	5.24

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
3128MJDK3 233.21 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTF POOL #G08105 DTD 1/1/2006 5.5% 01/01/2036	02/17/09 01/31/06	233.21	230.86	2.35
31297UZA1 104.9 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #A38837 DTD 5/1/2005 (WASHINGTON MUTUAL BK, CHATSWORTH CA) 4.5% 05/01/2035	02/17/09 06/13/05	104.90	102.48	2.42
31395RAR9 251.3 UNITS OF FEDERAL HOME LN MTG CORP SER - R001 CL-AE DTD 4/1/2005 4.375% 04/15/2015	02/17/09 05/04/05	251.30	250.31	0.99
31395THV9 3021.6 UNITS OF FEDERAL HOME LN MTG CORP SER 2964 CL NH DTD 4/1/05 4.75% 02/15/2026	02/17/09 01/10/08	3,021.60	3,028.21	(6 61)
31396GG70 294.56 UNITS OF FEDERAL HOME LN MTG CORP SER R004 CL AL DTD 1/1/06 5.125% 12/15/2013	02/17/09 03/02/06	294.56	291.38	3.18
36202EPA1 1183.360769 UNITS OF GOVERNMENT NATL MTG ASSN POOL #004017 DTD 8/1/07 6% 08/20/2037	02/20/09 08/20/07	1,183.36	1,185.95	(2.59)
36202EPA1 1014 309231 UNITS OF GOVERNMENT NATL MTG ASSN POOL #004017 DTD 8/1/07 6% 08/20/2037	02/20/09 08/21/07	1,014.31	1,019 86	(5.55)

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
912810FP8 5000 UNITS OF US TREASURY BD DTD 2/15/2001 5.375% 02/15/2031	02/19/09 11/30/04	6,034.18	5,272.07	762.11
912833KZ2 55000 UNITS OF UNITED STATES TREAS SEC STRIPPED INT PMT GENERIC TINT PMT 0% 05/15/2020	02/19/09 06/18/1999	35,534.95	25,974.84	9,560.11
3133XGDD3 50000 UNITS OF FEDERAL HOME LOAN BANK BD DTD 07/21/2006 5.375% 08/19/2011	02/19/09 09/26/07	54,195.20	51,310.20	2,885.00
912828FF2 30000 UNITS OF UNITED STATES TREAS NT DTD 05/15/2006 5.125% 05/15/2016	02/19/09 01/31/07	35,105.74	30,622.27	4,483.47
071813109 700 SHARES OF BAXTER INTL INC COM	02/19/09 09/06/06	40,615.59	31,496.50	9,119.09
192446102 700 SHARES OF COGNIZANT TECH SOLUTIONS CRP COM CL A EXP 3/5/2013	02/19/09 02/16/06	13,909.05	19,351.50	(5,442.45)
192446102 100 SHARES OF COGNIZANT TECH SOLUTIONS CRP COM CL A EXP 3/5/2013	02/19/09 05/16/07	1,987.01	3,917.73	(1,930.72)
192446102 200 SHARES OF COGNIZANT TECH SOLUTIONS CRP COM CL A EXP 3/5/2013	02/19/09 11/07/07	3,974.02	6,620.82	(2,646.80)

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
368710406 200 SHARES OF GENENTECH INC COM	02/19/09 07/11/06	16,994.72	16,855.62	139.10
368710406 200 SHARES OF GENENTECH INC COM	02/19/09 09/06/06	16,994.72	16,351.08	643.64
368710406 300 SHARES OF GENENTECH INC COM	02/19/09 12/31/07	25,492.09	20,183.70	5,308.39
260003108 300 SHARES OF DOVER CORP COM	02/19/09 11/13/02	8,402.20	8,284.50	117.70
260003108 200 SHARES OF DOVER CORP COM	02/19/09 02/18/03	5,601.47	5,246.00	355.47
594918104 1000 SHARES OF MICROSOFT CORP COM	02/19/09 05/01/02	17,946.50	26,420.00	(8,473.50)
594918104 600 SHARES OF MICROSOFT CORP COM	02/19/09 08/02/02	10,767.89	13,617.00	(2,849.11)
594918104 200 SHARES OF MICROSOFT CORP COM	02/19/09 02/18/03	3,589.30	4,980.00	(1,390.70)
594918104 500 SHARES OF MICROSOFT CORP COM	02/19/09 07/02/04	8,973.25	14,270.00	(5,296.75)
784117103 400 SHARES OF SEI INVT CO COM	02/19/09 11/13/01	5,071.65	7,197.92	(2,126.27)

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
784117103 400 SHARES OF SEI INVT CO COM	02/19/09 07/03/02	5,071.65	5,152.60	(80.95)
784117103 400 SHARES OF SEI INVT CO COM	02/19/09 08/13/02	5,071.65	5,520.00	(448.35)
784117103 200 SHARES OF SEI INVT CO COM	02/19/09 02/18/03	2,535.82	2,509.00	26.82
784117103 600 SHARES OF SEI INVT CO COM	02/19/09 03/16/05	7,607.48	11,091.24	(3,483.76)
806857108 400 SHARES OF SCHLUMBERGER LTD COM	02/19/09 09/06/06	15,658.51	24,485.36	(8,826.85)
806857108 100 SHARES OF SCHLUMBERGER LTD COM	02/19/09 01/22/08	3,914.63	7,592.00	(3,677.37)
92343V104 1100 SHARES OF VERIZON COMMUNICATIONS COM	02/19/09 02/15/08	30,901.03	41,323.43	(10,422.40)
002535201 1000 SHARES OF AARON'S INC COM	02/19/09 12/31/07	24,310.86	19,387.60	4,923.26
369604103 1200 SHARES OF GENERAL ELECTRIC CO COM	02/19/09 03/29/04	12,359.93	36,984.00	(24,624.07)
369604103 300 SHARES OF GENERAL ELECTRIC CO COM	02/19/09 07/02/04	3,089.98	9,525.00	(6,435.02)

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
50540R409 400 SHARES OF LABORATORY CORP AMER HLDGS COM NEW	02/19/09 01/11/08	25,049.57	31,478.00	(6,428.43)
268648102 1900 SHARES OF E M C CORP MASS COM	02/19/09 04/03/07	21,498.76	27,022.37	(5,523.61)
037833100 160 SHARES OF APPLE INC COM	02/19/09 01/22/08	14,501.06	24,844.51	(10,343.45)
037833100 140 SHARES OF APPLE INC COM	02/19/09 01/25/08	12,688.42	19,246.25	(6,557.83)
17275R102 300 SHARES OF CISCO SYSTEMS INC COM	02/19/09 12/08/1998	4,558.05	5,920.31	(1,362 26)
17275R102 1200 SHARES OF CISCO SYSTEMS INC COM	02/19/09 04/17/01	18,232.22	20,373.00	(2,140.78)
17275R102 600 SHARES OF CISCO SYSTEMS INC COM	02/19/09 05/01/02	9,116.11	8,298.30	817.81
17275R102 100 SHARES OF CISCO SYSTEMS INC COM	02/19/09 07/03/02	1,519.35	1,282.97	236.38
17275R102 100 SHARES OF CISCO SYSTEMS INC COM	02/19/09 07/05/02	1,519.35	1,381.14	138.21
17275R102 500 SHARES OF CISCO SYSTEMS INC COM	02/19/09 07/18/02	7,596.76	7,360.00	236.76

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
17275R102 500 SHARES OF CISCO SYSTEMS INC COM	02/19/09 08/13/02	7,596.76	6,970.00	626.76
17275R102 500 SHARES OF CISCO SYSTEMS INC COM	02/19/09 09/19/02	7,596.75	6,025.00	1,571.75
194162103 700 SHARES OF COLGATE-PALMOLIVE CO COM	02/19/09 09/12/05	42,539.81	37,112.11	5,427.70
22160K105 400 SHARES OF COSTCO WHOLESALE CORP COM	02/19/09 08/14/03	34,374.68	24,664.88	9,709.80
713448108 500 SHARES OF PEPSICO INC COM	02/19/09 08/13/02	26,154.40	22,265.00	3,889.40
713448108 100 SHARES OF PEPSICO INC COM	02/19/09 09/19/02	5,230.88	3,758.00	1,472.88
713448108 200 SHARES OF PEPSICO INC COM	02/19/09 02/18/03	10,461.76	8,067.30	2,394.46
713448108 100 SHARES OF PEPSICO INC COM	02/19/09 04/04/06	5,230.88	5,784.34	(553.46)
26875P101 400 SHARES OF EOG RES INC COM	02/19/09 12/20/1999	22,498.91	3,418.50	19,080.41
370334104 700 SHARES OF GENERAL MILLS INC COM	02/19/09 02/15/08	39,110.18	38,881.85	228.33

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
748356102 800 SHARES OF QUESTAR CORP COM	02/19/09 06/25/01	25,128.73	9,876.20	15,252.53
428236103 900 SHARES OF HEWLETT-PACKARD CO COM	02/19/09 02/15/08	28,088.84	39,613.41	(11,524.57)
806037107 800 SHARES OF SCANSOURCE INC COM	02/19/09 04/19/05	13,621.28	17,252.00	(3,630.72)
790849103 1000 SHARES OF ST JUDE MED INC COM	02/19/09 07/28/06	36,963.29	37,056.30	(93.01)
855030102 2250 SHARES OF STAPLES INC COM	02/19/09 09/08/03	34,402.30	35,585.40	(1,183.10)
855030102 250 SHARES OF STAPLES INC COM	02/19/09 10/31/07	3,822.48	5,747.28	(1,924 80)
001055102 600 SHARES OF AFLAC INC COM	02/19/09 09/06/06	10,264.08	27,237.78	(16,973.70)
001055102 500 SHARES OF AFLAC INC COM	02/19/09 11/27/06	8,553.40	22,091.35	(13,537.95)
002824100 600 SHARES OF ABBOTT LABS COM	02/19/09 09/06/06	32,753.51	28,721.58	4,031.93
002824100 400 SHARES OF ABBOTT LABS COM	02/19/09 10/25/06	21,835.68	19,234.00	2,601.68

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
191216100 600 SHARES OF COCA-COLA CO COM	02/19/09 07/28/06	26,081.24	26,715.00	(633.76)
191216100 500 SHARES OF COCA-COLA CO COM	02/19/09 10/25/06	21,734.38	23,622.50	(1,888 12)
989207105 700 SHARES OF ZEBRA TECHNOLOGIES CORP CL A COM	02/19/09 09/06/06	12,130.30	23,953.02	(11,822.72)
989207105 100 SHARES OF ZEBRA TECHNOLOGIES CORP CL A COM	02/19/09 10/25/06	1,732.90	3,658.50	(1,925.60)
989207105 100 SHARES OF ZEBRA TECHNOLOGIES CORP CL A COM	02/19/09 10/27/06	1,732.90	3,706 87	(1,973.97)
989207105 100 SHARES OF ZEBRA TECHNOLOGIES CORP CL A COM	02/19/09 10/30/06	1,732.90	3,754 98	(2,022.08)
989207105 100 SHARES OF ZEBRA TECHNOLOGIES CORP CL A COM	02/19/09 10/30/06	1,732.90	3,742.51	(2,009.61)
989207105 100 SHARES OF ZEBRA TECHNOLOGIES CORP CL A COM	02/19/09 10/31/06	1,732.90	3,729.58	(1,996.68)
G1150G111 1000 SHARES OF ACCENTURE LTD COM	02/19/09 05/19/06	31,192.12	27,030.40	4,161.72
654902204 800 SHARES OF NOKIA CORP SPONSORED ADR	02/19/09 04/03/07	8,591.31	18,282.24	(9,690.93)

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
891906109 144.981 SHARES OF TOTAL SYS SVCS INC COM	02/19/09 02/16/06	1,867.68	4,691.97	(2,824.29)
891906109 532.313 SHARES OF TOTAL SYS SVCS INC COM	02/19/09 04/04/06	6,857.37	16,781.62	(9,924.25)
891906109 580.706 SHARES OF TOTAL SYS SVCS INC COM	02/19/09 10/31/07	7,480.78	17,700.30	(10,219.52)
891906109 142 SHARES OF TOTAL SYS SVCS INC COM	02/19/09 01/22/08	1,829.28	2,831.13	(1,001.85)
742718109 600 SHARES OF PROCTER & GAMBLE CO COM	02/19/09 09/06/06	30,714.37	36,849.00	(6,134.63)
742718109 200 SHARES OF PROCTER & GAMBLE CO COM	02/19/09 10/25/06	10,238.12	12,673.00	(2,434.88)
742718109 100 SHARES OF PROCTER & GAMBLE CO COM	02/19/09 04/03/07	5,119.06	6,344.80	(1,225.74)
31368HLM1 166.45 UNITS OF FEDERAL NATL MTG ASSN GTD PASS THRU POOL #190341 DTD 8/1/2003 5% 09/01/2018	02/25/09 07/29/05	166.45	166.94	(0.49)
31376KAN8 525.73 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #357412 DTD 7/1/2003 4.5% 07/01/2018	02/25/09 01/06/05	525.73	524.42	1.31

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
FROM 01/01/09
TO 04/29/10
FISCAL YEAR: 12/31

WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31376KAQ9 624.68 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #357415 DTD 8/1/2003 4.5% 08/01/2033	02/25/09 02/17/05	624 68	610.23	14.45
31385XM87 198.63 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #555783 DT 9/1/2003 4.5% 10/01/2033	02/25/09 03/14/05	198.63	191.06	7.57
31402DBP4 263.03 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #725546 DTD 5/1/2004 4.5% 06/01/2019	02/25/09 09/30/04	263.03	262.13	0.90
31402DCV0 272.88 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #725584 DTD 6/1/2004 5% 07/01/2034	02/25/09 10/07/05	272.88	266.61	6.27
31402DGW4 71.44 UNITS OF FEDERAL NATL MTG ASSN GTD PASS THRU POOL #725705 DTD 7/1/2004 5% 08/01/2034	02/25/09 08/09/05	71.44	70.00	1.44
31402QLK5 592.99 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #734830 DTD 8/1/2003 (CHASE MANHATTAN MTG CORP., EDISON, NJ) 4.5% 08/01/2033	02/25/09 03/08/05	592.99	571.32	21.67

STATEMENT 2 FORM 990-PF 58-2419565

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FISCAL YEAR: 12/31

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31402Q8Z5 233.62 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #735036 DTD 11/01/04 5.5% 12/01/2034	02/25/09 07/26/07	233.62	226.62	7.00
31402QYT2 204.8 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #735222 DTD 1/1/05 5% 02/01/2035	02/25/09 07/31/06	204.80	194.24	10.56
31402RRU5 123.09 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL # 735899 DTD 9/1/2005 5.5% 10/01/2035	02/25/09 02/28/06	123.09	121.96	1.13
31403DGY9 478.199974 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #745515 DTD 04/01/06 5% 05/01/2036	02/25/09 10/18/06	478.20	458.38	19.82
31403DGY9 286.920026 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #745515 DTD 04/01/06 5% 05/01/2036	02/25/09 02/22/07	286.92	277.15	9.77
31392JDX4 16.13 UNITS OF FEDERAL NATL MTG ASSN SER 2003-14 CL AN DTD 2/1/2003 3.5% 03/25/2033	02/25/09 02/19/03	16.13	16.22	(0.09)
12668BTF0 420.28 UNITS OF CWALT INC SER 2006-J2 MTG PASS THRU CTF CL A-3 6% 04/25/2036	02/25/09 03/08/06	420.28	422.64	(2.36)

STATEMENT 2 FORM 990-PF 58-2419565

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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
863667101 500 SHARES OF STRYKER CORP COM	02/19/09 05/19/06	20,498.87	21,967.50	(1,468.63)
31402DBP4 17631.42 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #725546 DTD 5/1/2004 4.5% 06/01/2019	02/24/09 09/30/04	17,857.32	17,570.77	286.55
31385XN87 25485.29 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #555783 DT 9/1/2003 4.5% 10/01/2033	02/24/09 03/14/05	25,485.29	24,513.66	971.63
31297UZA1 35383.74 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #A38837 DTD 5/1/2005 (WASHINGTON MUTUAL BK, CHATSWORTH CA) 4.5% 05/01/2035	02/24/09 06/13/05	35,383.74	34,568.25	815.49
3128MJDK3 10779.5 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTF POOL #G08105 DTD 1/1/2006 5.5% 01/01/2036	02/24/09 01/31/06	10,947.93	10,670.88	277.05
3128MJCD0 26457.85 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #G08067 DTD 7/1/2005 5% 07/01/2035	02/24/09 08/03/05	26,805.11	26,036.18	768.93
31402QSZ5 16142.65 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #735036 DTD 11/01/04 5.5% 12/01/2034	02/24/09 07/26/07	16,394.88	15,658.93	735.95

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001089
TAX ID 58-2419565
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WELLS FARGO BANK, N.A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31402RRU5 10278.95 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL # 735899 DTD 9/1/2005 5.5% 10/01/2035	02/24/09 02/28/06	10,434.02	10,184.80	249.22
31403DGY9 39373.085392 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #745515 DTD 04/01/06 5% 05/01/2036	02/24/09 10/18/06	39,889.85	37,741.26	2,148.59
31403DGY9 23623.854608 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #745515 DTD 04/01/06 5% 05/01/2036	02/24/09 02/22/07	23,933 92	22,819.17	1,114.75
36202EPA1 27444.043847 UNITS OF GOVERNMENT NATL MTG ASSN POOL #004017 DTD 8/1/07 6% 08/20/2037	02/24/09 08/20/07	28,087.26	27,504.07	583.19
36202EPA1 23523.466153 UNITS OF GOVERNMENT NATL MTG ASSN POOL #004017 DTD 8/1/07 6% 08/20/2037	02/24/09 08/21/07	24,074.80	23,652 11	422.69
31402QLX5 29607 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #734830 DTD 8/1/2003 (CHASE MANHATTAN MTG CORP., EDISON, NJ) 4.5% 08/01/2033	02/24/09 03/08/05	29,607.00	28,524.88	1,082.12
31402DGN4 7594.39 UNITS OF FEDERAL NATL MTG ASSN GTD PASS THRU POOL #725705 DTD 7/1/2004 5% 08/01/2034	02/24/09 08/09/05	7,632.81	7,441.65	191.16

STATEMENT 2 FORM 990-PF 58-2419565

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CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31402DCV0 22509.79 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #725584 DTD 6/1/2004 5% 07/01/2034	02/24/09 10/07/05	22,791.16	21,992.76	798.40
31376KAM8 26644.08 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #357412 DTD 7/1/2003 4.5% 07/01/2018	02/24/09 01/06/05	26,977.13	26,577.49	399.64
31368HLN1 11514.87 UNITS OF FEDERAL NATL MTG ASSN GTD PASS THRU POOL #190341 DTD 8/1/2003 5% 09/01/2018	02/24/09 07/29/05	11,687.59	11,549 07	138.52
3128LXB25 16771.86 UNITS OF FEDERAL HOME LN MTG CORP PARTN CTFS POOL #G01857 DTD 7/1/2005 5% 10/01/2033	02/24/09 07/22/05	16,981.51	16,596.29	385.22
31402QYT2 13119.22 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #735222 DTD 1/1/05 5% 02/01/2035	02/24/09 07/31/06	13,184.82	12,442.74	742.08
31376KAQ9 32198.65 UNITS OF FEDERAL NATL MTG ASSN GTD MTG PASS THRU CTF POOL #357415 DTD 8/1/2003 4.5% 08/01/2033	02/24/09 02/17/05	32,198.65	31,454.07	744.58
31392HAF0 15000 UNITS OF FNMA REMIC TR SER 2002-91 CL-QE DTD 12/1/2002 5% 01/25/2016	02/26/09 03/16/06	14,981.25	14,808.98	172.27

STATEMENT 2 FORM 990-PF 58-2419565

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WELLS FARGO BANK, N.A.
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PROVIDED FROM HEAVEN FOUNDATION
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GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31359NEL3 125000 UNITS OF FEDERAL NATL MTG ASSN DEB DTD 1/29/99 0% 06/01/2017	03/03/09 11/13/00	87,968.75	64,300.62	23,668.13
55262TBU3 50000 UNITS OF MBNA MASTER CR CARD TR II SER 1999-J ASSET BKD CTF CL A DTD 9/23/99 7% 02/15/2012	03/03/09 07/09/01	50,250.00	52,539.06	(2,289.06)
31395RAR9 9701.43 UNITS OF FEDERAL HOME LN MTG CORP SER - R001 CL-AE DTD 4/1/2005 4.375% 04/15/2015	02/26/09 05/04/05	9,652.90	9,663.13	(10.23)
31395THV9 30775.24 UNITS OF FEDERAL HOME LN MTG CORP SER 2964 CL NH DTD 4/1/05 4.75% 02/15/2026	02/26/09 01/10/08	30,659 82	30,842.55	(182.73)
31396GG70 11173.28 UNITS OF FEDERAL HOME LN MTG CORP SER R004 CL AL DTD 1/1/06 5.125% 12/15/2013	02/26/09 03/02/06	11,173.29	11,052.79	120.50
31392JDX4 4218.56 UNITS OF FEDERAL NATL MTG ASSN SER 2003-14 CL AN DTD 2/1/2003 3.5% 03/25/2033	02/26/09 02/19/03	4,092.00	4,240.79	(148.79)
31395RAR9 320.84 UNITS OF FEDERAL HOME LN MTG CORP SER - R001 CL-AE DTD 4/1/2005 4.375% 04/15/2015	03/16/09 05/04/05	320.84	319.57	1.27

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001989
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Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
WACHOVIA BANK, N.A.
CUSTODIAN U/A DTD 11/30/1998
INVT MANAGER ATLANTA CAPITAL

GAIN AND LOSS DETAIL

CUSIP #/ PROPERTY DESCRIPTION	DATE SOLD/ ACQUIRED	PROCEEDS OF SALE	COST	GAIN OR LOSS
LONG TERM CAPITAL GAIN (LOSS) - CONTINUED				
31395THV9 2511.269 UNITS OF FEDERAL HOME LN MTG CORP SER 2964 CL MH DTD 4/1/05 4.75% 02/15/2026	03/16/09 01/10/08	2,511.27	2,516.76	(5.49)
31396GG70 457.94 UNITS OF FEDERAL HOME LN MTG CORP SER R004 CL AL DTD 1/1/06 5.125% 12/15/2013	03/16/09 03/02/06	457.94	453.00	4.94
31392JDX4 23.73 UNITS OF FEDERAL NATL MTG ASSN SER 2003-14 CL AN DTD 2/1/2003 3.5% 03/25/2033	03/25/09 02/19/03	23.73	23.86	(0.13)
12668BTF0 22841.09 UNITS OF CWALT INC SER 2006-J2 MTG PASS THRU CTF CL A-3 6% 04/25/2036	02/26/09 03/08/06	12,334.18	22,969.63	(10,635.45)
12668BTF0 61.35 UNITS OF CWALT INC SER 2006-J2 MTG PASS THRU CTF CL A-3 6% 04/25/2036	03/25/09 03/08/06	61.35	61.69	(0.34)
TOTAL LONG TERM CAPITAL GAIN (LOSS)		1,825,461.31	1,926,546.81	(101,085.50)

STATEMENT 2 FORM 990-PF 58-2419565

ACCOUNT # 3028001??9
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WELLS FARGO BANK, N A.
Gain and Loss Report
PENNIES FROM HEAVEN FOUNDATION
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CUSTODIAN U/A DTD 11/10/1998
INVT MANAGER ATLANTA CAPITAL

SUMMARY OF CAPITAL GAINS AND LOSSES

TOTAL SHORT TERM CAPITAL GAIN (LOSS)	(131,227.46)	
TOTAL SHORT TERM CAPITAL GAINS DIVIDENDS	0.00	
NET SHORT TERM CAPITAL GAIN (LOSS)	(131,227.46)	(131,227.46)
TOTAL LONG TERM CAPITAL GAIN (LOSS)	(101,085.50)	
TOTAL LONG TERM CAPITAL GAINS DIVIDENDS	0.00	
TOTAL 28% RATE CAPITAL GAINS DIVIDENDS	0.00	
TOTAL SEC 1250 CAPITAL GAINS DIVIDENDS	0.00	
TOTAL SEC 1202 CAPITAL GAINS DIVIDENDS	0.00	
NET LONG TERM CAPITAL GAIN (LOSS)	(101,085.50)	(101,085.50)
NET CAPITAL GAIN (LOSS)		(232,312.96)

TOTAL GAIN/LOSS FROM SALES WITH UNKNOWN COST/ACQUISITION DATE 0.00

STATEMENT 3 FORM 990-PF 58-2419565

PENNIES FROM HEAVEN FOUNDATION (Non-Profit Organization) A5G010927 Holdings - Gains/Losses

Realized Gain/Loss

Account Summary (As of 03/08/2010)

Long Market Value:	3,734,415.24	**Net Balance**	0.00	**Total Equity:**	3,734,415.24
Short Market Value:	0.00	**Cash Available**	0.00	**Money Fund Balance**	9,718 15
Tech Short:	0.00	**Today Fed Call**	0 00	**Projected Cash Flow**	0.00

Closing T/D	Opening T/D	Quantity	Symbol	Sec. Description	Cost Basis	Proceeds	Gain/Loss	Term
11/25/2009	02/26/2009	3,530 1670	AMEFX	THE INCOME FUND OF AMERICA CLASS F-2	40,455 71	55,000 00	14,544 29	S
11/25/2009	02/26/2009	2,122 7330	ICAFX	THE INVESTMENT COMPANY OF AMERICA CLASS F-2	38,230 42	55,000 00	16,769 58	S
05/18/2009	02/26/2009	1,547 9880	AMEFX	THE INCOME FUND OF AMERICA CLASS F-2	17,739 94	19,950 00	2,210 06	S
					96,426.07	129,950.00	33,523.93	

Totals

Short Term 33,523 93
Long Term 0 00
Profit/Loss 33,523 93

Prepared by PASGTTHU at 03/09/2010 08 18 46

PENNIES FROM HEAVEN FOUNDATION, INC 58-2419565

Form 990-PF, Part IV, Line 1d

STATEMENT 4

Additional cost basis of liguidated stock $53,884.