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Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

2009

Department of the Treasury
Internal Revenue Service

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

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

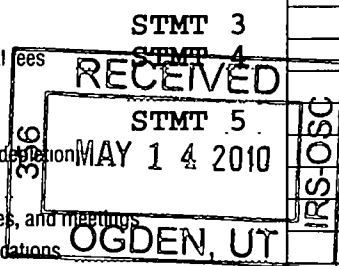
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation J. C. LEWIS FOUNDATION, INC.		A Employer identification number 58-6043785
	Number and street (or P O box number if mail is not delivered to street address) Room/suite POST OFFICE BOX 13666		B Telephone number 912-925-0234
	City or town, state, and ZIP code SAVANNAH, GA 31416-0666		C If exemption application is pending, 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		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 16,957,744.		J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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 ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	4,500.		N/A	
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	342,394.	342,394.		STATEMENT 1
	4 Dividends and interest from securities	66,480.	66,480.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	<20,412.>			
	b Gross sales price for all assets on line 6a	233,647.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11	392,962.	408,874.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	1,500.	900.		600.
	c Other professional fees	4,536.	2,722.		1,814.
	17 Interest				
	18 Taxes	13,231.	1,144.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	1,187.	0.		0.
	24 Total operating and administrative expenses. Add lines 13 through 23	20,454.	4,766.		2,414.
	25 Contributions, gifts, grants paid	796,700.			796,700.
26 Total expenses and disbursements. Add lines 24 and 25	817,154.	4,766.		799,114.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	<424,192.>				
b Net investment income (if negative, enter -0-)		404,108.			
c Adjusted net income (if negative, enter -0-)			N/A		

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SCANNED MAY 20 2010



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		10,575,207.	15,174,208.	15,174,208.
	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				
	7	Other notes and loans receivable ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock STMT 7		1,360,031.	1,336,838.	1,391,475.
	c	Investments - corporate bonds STMT 8		135,925.	135,925.	42,061.
Liabilities	11	Investments - land, buildings, and equipment basis ▶				
		Less: accumulated depreciation ▶				
	12	Investments - mortgage loans				
	13	Investments - other STMT 9		5,350,000.	350,000.	350,000.
	14	Land, buildings, and equipment basis ▶				
		Less: accumulated depreciation ▶				
	15	Other assets (describe ▶ ORGANIZATION COSTS)		140.	140.	0.
	16	Total assets (to be completed by all filers)		17,421,303.	16,997,111.	16,957,744.
	17	Accounts payable and accrued expenses				
	18	Grants payable				
Net Assets or Fund Balances	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		0.	0.	
		Foundations that follow SFAS 117, check here ▶ ☐				
		and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here ▶ ☒				
		and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds		0.	0.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds		17,421,303.	16,997,111.	
	30	Total net assets or fund balances		17,421,303.	16,997,111.	
	31	Total liabilities and net assets/fund balances		17,421,303.	16,997,111.	

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	17,421,303.
2	Enter amount from Part I, line 27a	2	<424,192.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	16,997,111.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	16,997,111.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b SEE ATTACHED STATEMENT			
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 233,647.		254,059.	<20,412.>

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			<20,412.>

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	<20,412.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	652,650.	17,351,047.	.037614
2007	650,589.	2,770,415.	.234834
2006	521,349.	2,082,341.	.250367
2005	3,258,058.	3,834,143.	.849749
2004	502,012.	4,223,721.	.118855

2 Total of line 1, column (d)	2	1.491419
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	.298284
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	16,819,858.
5 Multiply line 4 by line 3	5	5,017,095.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,041.
7 Add lines 5 and 6	7	5,021,136.
8 Enter qualifying distributions from Part XII, line 4 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.	8	799,114.

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	8,082.
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	8,082.
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	8,082.
6 Credits/Payments:			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	6,960.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	6,960.	
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	1,122.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax ☐ Refunded ☐	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☐ \$ 0. (2) On foundation managers. ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see 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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ► **N/A**

14 The books are in care of ► **THE FOUNDATION** Telephone no. ► **(912) 925-0234**
 Located at ► **9505 ABERCORN STREET, SAVANNAH, GA** ZIP+4 ► **31406**

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ☐
 and enter the amount of tax-exempt interest received or accrued during the year ► **15** **N/A**

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	N/A	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 instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?		4b X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

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

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 10		0.	0.	0.

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

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

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

0

Form 990-PF (2009)

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	7,197,315.
b	Average of monthly cash balances	1b	9,528,683.
c	Fair market value of all other assets	1c	350,000.
d	Total (add lines 1a, b, and c)	1d	17,075,998.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	17,075,998.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	256,140.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	16,819,858.
6	Minimum investment return. Enter 5% of line 5	6	840,993.

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

1	Minimum investment return from Part X, line 6	1	840,993.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	8,082.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	8,082.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	832,911.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	832,911.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	832,911.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	799,114.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	799,114.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	799,114.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				832,911.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	293,566.			
b From 2005	3,070,253.			
c From 2006	419,114.			
d From 2007	513,846.			
e From 2008				
f Total of lines 3a through e	4,296,779.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$	799,114.			
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				799,114.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)	33,797.			33,797.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	4,262,982.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	259,769.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	4,003,213.			
10 Analysis of line 9:				
a Excess from 2005	3,070,253.			
b Excess from 2006	419,114.			
c Excess from 2007	513,846.			
d Excess from 2008				
e Excess from 2009				

N/A

☐ 4942(j)(3) or ☐ 4942(j)(5)

(4) Gross investment income

[illegible]

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

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

ANY FOUNDATION OFFICER, 912-925-0234
P. O. BOX 60759, SAVANNAH, GA 31420

LETTER REQUEST

NONE

NONE

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 | | X |
| | (2) Other assets | | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | | X |
| | (3) Rental of facilities, equipment, or other assets | | X |
| | (4) Reimbursement arrangements | | X |
| | (5) Loans or loan guarantees | | X |
| | (6) Performance of services or membership or fundraising solicitations | | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

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

b If "Yes," complete the following schedule.		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign Here	Signature of officer or trustee <i>Ch only & 1/2 hr</i>		Date <i>5/4/10</i>	Title <i>Director</i>	
	Preparer's signature S. STEWART BROMLEY		Date 05/06/10	Check if self-employed ☒	Preparer's identifying number
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code HOLLAND, HENRY & BROMLEY, LLP POST OFFICE BOX 8878 SAVANNAH, GA 31412			EIN 15-1234567	
				Phone no. (912) 235-3410	

Form **990-PF** (2009)

J. C. LEWIS FOUNDATION, INC.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	ALLSCRIPTS-MISYS HEALTHCARE	P	VARIOUS	VARIOUS
b	BROOKS AUTOMATION	P	09/20/05	01/27/09
c	CENOVUS ENERGY	P	03/01/06	12/28/09
d	CITIGROUP INC	P	VARIOUS	VARIOUS
e	H J HEINZ	P	01/22/04	04/22/09
f	HELIX ENERGY SOLUTIONS	P	03/26/08	10/27/09
g	MEDTRONIC INC	P	06/26/07	01/27/09
h	PROCTER & GAMBLE	P	07/12/05	06/17/09
i	SCHERING PLOUGH	P	07/07/04	04/22/09
j	WALGREEN CO NEW	P	01/27/04	08/11/09
k				
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 51,606.		25,823.	25,783.
b 6,998.		20,820.	<13,822.>
c 12,086.		10,234.	1,852.
d 1,690.		6,474.	<4,784.>
e 25,357.		26,363.	<1,006.>
f 31,044.		44,860.	<13,816.>
g 16,736.		25,785.	<9,049.>
h 25,215.		27,220.	<2,005.>
i 32,325.		27,275.	5,050.
j 30,590.		39,205.	<8,615.>
k			
l			
m			
n			
o			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			25,783.
b			<13,822.>
c			1,852.
d			<4,784.>
e			<1,006.>
f			<13,816.>
g			<9,049.>
h			<2,005.>
i			5,050.
j			<8,615.>
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	<20,412.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

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

<u>SOURCE</u>	<u>AMOUNT</u>
SEA ISLAND BANK	20,441.
SUNTRUST BANK	166,179.
SUNTRUST BANK - CDS	155,760.
WACHOVIA BANK	14.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	342,394.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

<u>SOURCE</u>	<u>GROSS AMOUNT</u>	<u>CAPITAL GAINS DIVIDENDS</u>	<u>COLUMN (A) AMOUNT</u>
CITIGROUP GLOBAL MARKETS	16,616.	0.	16,616.
CITIGROUP GLOBAL MARKETS	49,864.	0.	49,864.
TOTAL TO FM 990-PF, PART I, LN 4	66,480.	0.	66,480.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

<u>DESCRIPTION</u>	<u>(A) EXPENSES PER BOOKS</u>	<u>(B) NET INVEST- MENT INCOME</u>	<u>(C) ADJUSTED NET INCOME</u>	<u>(D) CHARITABLE PURPOSES</u>
ACCOUNTING	1,500.	900.		600.
TO FORM 990-PF, PG 1, LN 16B	1,500.	900.		600.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

<u>DESCRIPTION</u>	<u>(A) EXPENSES PER BOOKS</u>	<u>(B) NET INVEST- MENT INCOME</u>	<u>(C) ADJUSTED NET INCOME</u>	<u>(D) CHARITABLE PURPOSES</u>
INVESTMENT MANAGEMENT	4,536.	2,722.		1,814.
TO FORM 990-PF, PG 1, LN 16C	4,536.	2,722.		1,814.

FORM 990-PF	TAXES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL EXCISE TAX	12,087.	0.		0.	
FOREIGN TAXES WITHHELD	1,144.	1,144.		0.	
TO FORM 990-PF, PG 1, LN 18	13,231.	1,144.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
BANK CHARGES	39.	0.		0.	
INSURANCE	1,118.	0.		0.	
STATE REGISTRATION	30.	0.		0.	
TO FORM 990-PF, PG 1, LN 23	1,187.	0.		0.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	7
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
COMMON STOCKS - CITIGROUP ACCT #1	707,197.	823,115.		
COMMON STOCKS - CITIGROUP ACCT #2	229,641.	274,200.		
PREFERRED STOCKS - CITIGROUP ACCT #2	400,000.	294,160.		
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,336,838.	1,391,475.		

FORM 990-PF	CORPORATE BONDS	STATEMENT	8
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE BONDS - CITIGROUP ACCT #2	135,925.	42,061.
TOTAL TO FORM 990-PF, PART II, LINE 10C	135,925.	42,061.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	9
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
201 TELEVISION CIRCLE, SAVANNAH, GA	COST	350,000.	350,000.
TOTAL TO FORM 990-PF, PART II, LINE 13		350,000.	350,000.

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	10
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MRS. J. C. LEWIS, JR. 9505 ABERCORN STREET SAVANNAH, GA 31406	CHAIRMAN & PRESIDENT 2.00	0.	0.	0.
J. C. LEWIS, III 9505 ABERCORN STREET SAVANNAH, GA 31406	SECRETARY & VICE PRESIDENT 1.00	0.	0.	0.
CHARLES E. IZLAR 9505 ABERCORN STREET SAVANNAH, GA 31406	TREASURER & VICE PRESIDENT 1.00	0.	0.	0.
NANCY V. LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VICE PRESIDENT 1.00	0.	0.	0.
WALTER N. LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VICE PRESIDENT 1.00	0.	0.	0.

S. WISTAR LEWIS
9505 ABERCORN STREET
SAVANNAH, GA 31406

VICE PRESIDENT
1.00

0.

0.

0.

D. SCOTT LEWIS
9505 ABERCORN STREET
SAVANNAH, GA 31406

VICE PRESIDENT
1.00

0.

0.

0.

J. CHRISTIAN LEWIS
9505 ABERCORN STREET
SAVANNAH, GA 31406

VICE PRESIDENT
1.00

0.

0.

0.

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII

0.

0.

0.

J. C. Lewis Foundation, Inc.
Charitable Gifts
January 1, 2009 to December 31, 2009

date	check #	description	amount
07/29/09	10029	ALZHEIMER'S ASSOCIATION OF COASTAL GA: 09 Caring Closet	1,000 00
11/06/09	10048	ALZHEIMER'S ASSOCIATION OF COASTAL GA: 09 grant	10,000 00
11/06/09	10050	ALZHEIMER'S ASSOCIATION OF COASTAL GA: 09 grant	2,000 00
06/16/09	10010	ALZHEIMER'S ASSOCIATION OF COASTAL GA: 6/16/09 grant	500 00
06/22/09	10013	AMERICAN RED CROSS: 2009 gen grant	2,500 00
07/01/09	10020	AMERICA'S SECOND HARVEST OF COASTAL GEORGIA: 2009 grant	1,000 00
07/20/09	10025	ASH TREE ORGANIZATION INC: 09 grant	1,000.00
11/25/09	10066	BETHEL BRICK CHURCH: 09 grant	2,500 00
12/10/09	10083	BETHESDA HOME FOR BOYS: 09 grant	1,500.00
12/09/09	10072	CHATHAM ACADEMY at ROYCE. 09 grant	250 00
11/02/09	10047	CHATHAM-SAVANNAH CITIZEN ADVOCACY: 09 grant	250.00
10/01/09	10037	CHRIST'S COMMUNITY CHURCH: 09 grant	1,500.00
10/01/09	10041	CLEMSON FUND: 09 grant	1,000 00
12/09/09	10073	COASTAL EMPIRE HABITAT FOR HUMANITY: 09 grant	1,000 00
04/16/09	10003	Coastal Jail Ministries of Ga, Inc. - 2009 GRANT	500 00
10/08/09	10043	COLUMBIA UNIVERSITY: 09 grant	5,000.00
06/22/09	10014	COMMUNITIES IN SCHOOLS OF SAVANNAH: 2009 grant	500.00
02/02/09	3234	Edgewood Church of Christ in Memory of Bob Walton	100.00
11/19/09	10060	FELLOWSHIP OF CHRISTIAN ATHLETES: 09 grant	3,500 00
01/01/09	3230	FIRST BAPTIST CHURCH ~ SAVANNAH	4,500 00
11/06/09	10051	FIRST BAPTIST CHURCH ~ SAVANNAH: 09 grant	10,000 00
12/04/09	10069	FIRST BAPTIST CHURCH ~ SAVANNAH: 09 grant Christmas	3,000 00
12/16/09	10091	FIRST BAPTIST CHURCH ~ SAVANNAH 12/16/09 grant	3,000 00
09/28/09	1009	FIRST BAPTIST CHURCH ~ SAVANNAH capital campaign 09	100,000.00
04/17/09	10004	FIRST BAPTIST CHURCH OF RICHMOND HILL - Bigbie	100.00
02/02/09	3235	FIRST BAPTIST CHURCH OF RICHMOND HILL in memory of Alice Bigbie	100.00
11/25/09	10062	FOOD FOR THE POOR INC: 09 grant	2,500 00
11/25/09	10067	FOREST LANDOWNER FOUNDATION: 09 grant	500 00
04/14/09	10002	FRESH AIR HOME - 2009 grant	2,000 00
12/09/09	10074	GEORGIA HISTORICAL SOCIETY 09 grant	500.00
06/22/09	10015	GREENBRIAR CHILDREN'S CENTER INC: 2009 grant	250.00
06/22/09	10016	HIS LOVE MINISTRIES: 2009 grant	1,000 00
11/16/09	10056	HISTORIC SAVANNAH FOUNDATION: 09 grant	1,000 00
11/25/09	10064	HUMANE SOCIETY: 09 grant	1,000 00
04/23/09	10005	INDEPENDENT PRESBYTERIAN CHURCH: FYE 2009	10,000.00
07/24/09	10027	INDEPENDENT PRESBYTERIAN CHURCH: 09 capital	35,000.00
11/02/09	10044	INDEPENDENT PRESBYTERIAN CHURCH: 11/2/09 grant	5,000.00
06/22/09	10011	INDEPENDENT PRESBYTERIAN CHURCH: 6/22/09 memorial	100.00
09/14/09	10033	INDEPENDENT PRESBYTERIAN CHURCH: 9/14/09 offering	5,000.00
11/06/09	10049	ISLE OF HOPE UNITED METHODIST CHURCH: 09 grant	30,000 00
12/09/09	10075	ISLE OF HOPE UNITED METHODIST CHURCH: 09 grant	10,000.00
10/01/09	10038	ISLE OF HOPE UNITED METHODIST CHURCH: 09 Green House	33,000.00
12/09/09	10078	ISLE OF HOPE UNITED METHODIST CHURCH	2,000 00
10/01/09	10040	KAPPA ALPHA ORDER EDUCATION FOUNDATION: FYE 09	5,000 00
12/09/09	10077	KICKLIGHTER RESOURCE CENTER: 09 grant	500.00
06/24/09	10019	LEUKEMIA & LYMPHOMA SOCIETY: 2009 grant	2,000.00
12/15/09	10085	MEDBANK FOUNDATION: 09 grant	1,000.00
01/14/09	3233	MEMORIAL HEALTH FOUNDATION	100,000.00
11/02/09	10046	MEMORIAL HEALTH FOUNDATION. 09 grant	250 00
12/16/09	10093	MEMORIAL HEALTH FOUNDATION: 09 grant	2,500.00
06/22/09	10017	MIGHTY EIGHTY AIR FORCE MUSEUM: 2009 grant	1,000.00
09/17/09	10035	NEW YORK PHILHARMONIC: 09 grant	1,000.00
07/24/09	10026	NORTH CAROLINA BAPTIST HOSPITAL: Vos Fund 09	1,000 00
11/25/09	10063	OLD SAVANNAH CITY MISSION: 09 grant	1,000 00
12/09/09	10079	PARK PLACE OUTREACH INC: 09 grant	1,000.00

J. C. Lewis Foundation, Inc.
Charitable Gifts
January 1, 2009 to December 31, 2009

date	check #	description	amount
12/09/09	10080	PAUL ANDERSON YOUTH HOME INC: 09 grant	500 00
11/16/09	10055	RALPH MARK GILBERT CIVIL RIGHTS MUSEUM. 09 grant	500.00
07/24/09	10028	ROYCE LEARNING CENTER: Dec 09	10,000.00
12/16/09	10087	SAVANNAH BAPTIST CENTER: 09 grant	2,500.00
12/09/09	10071	SAVANNAH BAPTIST CENTER: 09 restricted grant	6,000 00
12/10/09	10084	SAVANNAH BAPTIST CENTER: optg grant 09	2,500 00
12/09/09	10076	SAVANNAH CHRISTIAN PREPARATORY SCHOOL: 09 grant	500 00
11/09/09	10053	SAVANNAH COUNTRY DAY SCHOOL: 09 grant	250,000.00
07/20/09	10024	SAVANNAH COUNTRY DAY SCHOOL 09/10 Annual Fund	25,000 00
12/16/09	10090	SAVANNAH COUNTRY DAY SCHOOL: 12/16/09 grant	3,500 00
12/09/09	10082	SAVANNAH TECHNICAL COLLEGE FOUNDATION 09 grant	1,000 00
09/10/09	10032	SCDS ARTS ALLIANCE: 09 donation	2,000 00
12/03/09	10068	SENIOR CITIZENS INC: 09 grant	500 00
11/09/09	10052	SKIDAWAY ISLAND BAPTIST CHURCH: 09 grant	10,000.00
11/19/09	10058	SOCIAL APOSTOLATE: 09 grant	4,000.00
11/19/09	10059	ST BENEDICT THE MOOR CATHOLIC CHURCH: memorial 11/15/09	100 00
07/03/09	10021	ST ELIZABETH'S EPISCOPAL CHURCH. 09 memonal	100.00
12/08/09	10070	ST JAMES UNITED METHODIST CHURCH: 09 grant	3,000 00
11/25/09	10065	THE CARETTA RESEARCH PROJECT: 09 grant	2,500 00
09/17/09	10034	THE GEORGE WASHINGTON UNIVERSITY. 09 grant	5,000 00
06/22/09	10012	THE LIVING VINE INC: 2009 grant	750.00
11/02/09	10045	THE METROPOLITAN OPERA: 09 Grant	5,000 00
08/26/09	10031	THE SALVATION ARMY. 09 challenge match	5,000 00
06/22/09	10018	THE SALVATION ARMY: 2009 gen grant	1,000 00
01/13/09	3232	TWO HUNDRED CLUB OF THE COASTAL EMPIRE	250.00
12/16/09	10092	TWO HUNDRED CLUB OF THE COASTAL EMPIRE: 09 grant	500.00
12/16/09	10089	UGA ARCH FOUNDATION INC: 09 grant	1,000.00
11/10/09	10054	UNION MISSION INC: 09 grant	1,000 00
12/16/09	10086	UNION MISSION INC: 12/19/09 grant	1,000 00
07/03/09	10023	UNION MISSION INC memory of Billy Elliott	100.00
10/01/09	10039	UNITED WAY OF THE COASTAL EMPIRE: 09 campaign	30,000.00
05/04/09	10006	UNITED WAY OF THE COASTAL EMPIRE: 2008 bal grant	5,000 00
12/16/09	10094	UNIVERSITY OF VIRGINIA FUND 09 grant	1,000 00
09/28/09	10036	WAKE FOREST UNIVERSITY: scholarship fund 09	1,000 00
07/31/09	10030	WASHINGTON NATIONAL OPERA: 09 grant	1,000.00
11/18/09	10057	WESLEY COMMUNITY CENTERS OF SAVANNAH IN: 09 grant	500.00
11/21/09	10061	WOMEN'S BOARD OF BETHESDA: 09 grant	500 00
12/16/09	10088	WOODBERRY FOREST SCHOOL: 09 grant	500.00
12/09/09	10081	YMCA OF COASTAL GEORGIA: 09 grant	1,000.00
Total Grants Paid in 2009			796,700.00