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

Name of foundation

ESTHER'S CHILD FOUNDATION

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

Room/suite

14204 CALAIS CIRCLE

City or town, state, and ZIP code

OKLAHOMA CITY, OK 73142-1854

A Employer identification number

73-1597521

B Telephone number

(405) 340-3449

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)

\$ 226,506.

J Accounting method:

☒ Cash☐ Accrual☐ Other (specify)

(Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc., received

10,000.

N/A

2 Check ☐ if the foundation is not required to attach Sch. B

3 Interest on savings and temporary cash investments

11.

11.

STATEMENT 1

4 Dividends and interest from securities

4,695.

4,695.

STATEMENT 2

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

<41,518.>

b Gross sales price for all assets on line 6a

201,204.

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

<26,812.>

4,706.

Revenue

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 STMT 3

450.

225.

225.

b Accounting fees

c Other professional fees

17 Interest

18 Taxes STMT 4

16.

0.

0.

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses STMT 5

835.

835.

0.

24 Total operating and administrative expenses. Add lines 13 through 23

1,301.

1,060.

225.

25 Contributions, gifts, grants paid

10,600.

10,600.

26 Total expenses and disbursements. Add lines 24 and 25

11,901.

1,060.

10,825.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

<38,713.>

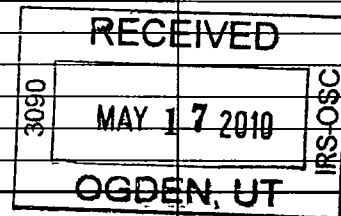
b Net investment income (if negative, enter -0-)

3,646.

c Adjusted net income (if negative, enter -0-)

N/A

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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		42,954.	11,576.	11,576.
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons				
	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				
	c	Investments - corporate bonds				
Liabilities	11	Investments - land, buildings, and equipment: basis ▶				
		Less: accumulated depreciation ▶				
	12	Investments - mortgage loans				
	13	Investments - other STMT 6	177,299.	169,964.	214,930.	
	14	Land, buildings, and equipment: basis ▶				
		Less: accumulated depreciation ▶				
	15	Other assets (describe ▶)				
	16	Total assets (to be completed by all filers)	220,253.	181,540.	226,506.	
	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.			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>					
	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 ▶ <input checked="" type="checkbox"/>					
	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	220,253.	181,540.			
30	Total net assets or fund balances	220,253.	181,540.			
31	Total liabilities and net assets/fund balances	220,253.	181,540.			

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	220,253.
2	Enter amount from Part I, line 27a	2	<38,713.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	181,540.
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	181,540.

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	VARIOUS ACCOUNTS - SEE ATTACHED SCHEDULE	P	VARIOUS	VARIOUS
b	VARIOUS ACCOUNTS - SEE ATTACHED SCHEDULE	P	VARIOUS	VARIOUS
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 155,709.		169,633.	<13,924.>
b 45,495.		73,089.	<27,594.>
c			
d			
e			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			<13,924.>
b			<27,594.>
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	<41,518.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	12,484.	212,991.	.058613
2007	10,444.	252,835.	.041308
2006	3,400.	217,769.	.015613
2005	1,200.	102,742.	.011680
2004	0.	25,184.	.000000

2 Total of line 1, column (d)	2	.127214
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	.025443
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	181,931.
5 Multiply line 4 by line 3	5	4,629.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	36.
7 Add lines 5 and 6	7	4,665.
8 Enter qualifying distributions from Part XII, line 4	8	10,825.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	36.
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	36.
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	36.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
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	0.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	36.
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 <input type="checkbox"/> Refunded <input type="checkbox"/>	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
1b 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
1c 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. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 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) <input type="checkbox"/> <u>OK</u>		
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

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see 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 ► **DEBORAH L. ANDRADE** Telephone no. ► **(405) 340-3449**
 Located at ► **14204 CALAIS CIRCLE, OKLAHOMA CITY, OK** ZIP+4 ► **73142-1854**

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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
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

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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)? ☐ Yes ☒ No **N/A** **5b**

Organizations relying on a current notice regarding disaster assistance check here ☐ Yes ☒ No

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 **N/A**

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 **6b**

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ 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 **7b**

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

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
DEBORAH L. ANDRADE	TRUSTEE			
14204 CALAIS CIRCLE				
OKLAHOMA CITY, OK 73142	2.00	0.	0.	0.
STEPHEN A. ANDRADE	TRUSTEE			
14100 PARKWAY COMMONS DR., SUITE 104				
OKLAHOMA CITY, OK 73134	0.00	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

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

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

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

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 THIS FOUNDATION WAS CREATED EXCLUSIVELY TO PROVIDE FINANCIAL ASSISTANCE FOR RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY OR EDUCATIONAL PURPOSES AND TO HELP PREVENT CRUELTY TO ANIMALS OR CHILDREN WITHIN THE UNITED STATES OR ITS POSSESSIONS.	0.
2	0.
3	
4	

Part IX-B Summary of Program-Related Investments

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

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	174,302.
b	Average of monthly cash balances	1b	10,400.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	184,702.
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	184,702.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	2,771.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	181,931.
6	Minimum investment return. Enter 5% of line 5	6	9,097.

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	9,097.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	36.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	36.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	9,061.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	9,061.
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	9,061.

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	10,825.
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	10,825.
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	36.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	10,789.

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.

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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				9,061.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			10,554.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ 10,825.				
a Applied to 2008, but not more than line 2a			10,554.	
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				271.
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))	0.			0.
6 Enter the net total of each column as indicated below:	0.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				8,790.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

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

N/A

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



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

2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

b 85% of line 2a

c Qualifying distributions from Part XII,
line 4 for each year listed

d Amounts included in line 2c not used directly for active conduct of exempt activities

e Qualifying distributions made directly for active conduct of exempt activities.

Subtract line 2d from line 2c

3 Complete 3a, b, or c for the alternative test relied upon:

a "Assets" alternative test - enter:
(1) Value of all assets

(2) Value of assets qualifying under section 4942(i)(3)(B)(i)

b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

c "Support" alternative test - enter:

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

(3) Largest amount of support from an exempt organization

(4) Gross investment income

[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.)**

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).)

SEE STATEMENT 7

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

NONE

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

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

a The name, address, and telephone number of the person to whom applications should be addressed:

DEBORAH L. ANDRADE, (405) 340-3449
14204 CALAIS CIRCLE, OKLAHOMA CITY, OK 73142

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

NAME OF ORGANIZATION, EXEMPT PURPOSE, PROOF OF 501(C) STATUS

c Any submission deadlines:

NONE

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

NONE

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				
ABBA'S CHILDREN 14017 HUFFMEISTER CYPRESS, TX 77429		501 (C)(3)	CHARITABLE FOUNDATION	2,600.
IGLESIA BAUTISTA HISPANA DE EDMOND 12800 S SOONER RD EDMOND, OK 73034-2046		501 (C)(3)	RELIGIOUS	1,000.
NORTHWOOD COMMUNITY CHURCH 10700 NORTH ALLEN ROAD PEORIA, IL 61615-9475		501 (C)(3)	RELIGIOUS	6,000.
POSITIVE TOMORROWS PO BOX 61190 OKLAHOMA CITY, OK 73146-1190		501 (C)(3)	CHARITABLE FOUNDATION	1,000.
Total			3a	10,600.
b Approved for future payment				
NONE				
Total			3b	0.

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 <u>Deborah L. Andrade</u>		Date <u>5-12-10</u>	Title <u>Manager/Trustee</u>
	Preparer's signature <u>Joseph W. Ha...</u>		Date <u>5-7-10</u>	Check if self-employed <input type="checkbox"/>
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code <u>SMITH, CARNEY & CO., P.C.</u> <u>5100 N. BROOKLINE, SUITE 1000</u> <u>OKLAHOMA CITY, OK 73112-3627</u>		Preparer's identifying number _____ EIN <u> </u> Phone no. <u>(405) 272-1040</u>	

Form **990-PF** (2009)

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of the organization

Employer identification number

ESTHER'S CHILD FOUNDATION

73-1597521

Organization type (check one).

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions
for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization	Employer identification number
ESTHER'S CHILD FOUNDATION	73-1597521

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	STEPHEN & DEBORAH ANDRADE 14204 CALAIS CIRCLE OKLAHOMA CITY, OK 73142-1854	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Esther's Child Foundation
Schedule of Gains/(Losses) FYE 12/31/09

Description	Number of Shares	Date Acquired	Date Sold	Sales Proceeds	Cost Basis	Gain/(Loss)
Short Term Capital Gains						
Citigroup Inc	1 2014	5/27/2008	5/13/2009	3 97	25 81	(21 84)
Europacific Growth FD Class A	65 29	12/24/2008	1/26/2009	1 674 04	1 753 49	(89 45)
Europacific Growth FD Class A	36 576	12/24/2008	1/26/2009	937 82	987 91	(50 09)
Intel Corp	0 2669	6/3/2008	5/13/2009	3 99	6 23	(2 24)
Intel Corp	1 108	12/11/2008	5/13/2009	16 57	14 98	1 59
Intel Corp	1 205	3/2/2009	5/13/2009	18 03	15 14	2 89
INTL Growth & Income	1669 591	1/26/2009	5/15/2009	39 619 39	35 211 67	4 407 72
INTL Growth & Income	7 662	3/18/2009	5/15/2009	181 82	158 61	23 21
New Perspective FD A	877 621	5/14/2009	5/20/2009	18 000 00	17 386 79	613 21
Wash Mtl Invs	795 624	1/27/2009	5/15/2009	16 000 00	15 836 09	163 91
Wash Mtl Invs	460 657	1/27/2009	5/18/2009	9 471 10	9 168 91	302 19
Wash Mtl Invs	12 79	3/23/2009	5/18/2009	262 97	226 13	36 84
Advent Software Inc	20	7/25/2008	5/12/2009	676 51	490 70	185 81
Amazon Com Inc	35	7/25/2008	Various	2 660 59	1 370 45	1 290 14
Amgen Inc	30	7/25/2008	5/12/2009	1 427 06	1 547 89	(120 83)
Anadarko Petroleum Corp	50	7/25/2008	5/12/2009	2 263 94	2 184 99	78 95
Autodesk Inc	35	7/25/2008	5/12/2009	695 08	1 236 98	(541 90)
Bed Bath & Beyond Inc	40	7/25/2008	5/12/2009	1 143 19	1 466 29	(323 10)
Biogen Idec Inc	70	7/25/2008	5/12/2009	3 430 19	3 048 32	381 87
Blackrock Inc	1	3/20/2009	5/12/2009	142 97	114 34	28 63
Broadcom Corp CL A	20	7/25/2008	5/12/2009	440 18	555 82	(115 64)
Cablevision Systems NY Group CL A	45	7/25/2008	5/12/2009	866 31	903 68	(37 37)
Celgene Corp	15	Various	5/12/2009	615 28	659 83	(44 55)
Charming Shoppes Inc	45	7/25/2008	5/12/2009	147 62	512 55	(364 93)
Cisco Systems Inc	95	7/25/2008	5/12/2009	1 777 68	1 789 71	(12 03)
Coca Cola Company	35	7/25/2008	5/12/2009	1 503 58	1 528 79	(25 21)
Comcast Corp CL A SPL New	147	7/25/2008	5/12/2009	2 138 79	3 020 77	(881 98)
Covidien LTD	21	7/25/2008	5/12/2009	712 93	736 59	(23 66)
Cree Inc	20	7/25/2008	5/12/2009	549 39	538 50	10 89
CVS Caremark Corp	30	Various	5/12/2009	983 97	835 91	148 06
Dell Inc	65	7/25/2008	Various	637 64	1 728 08	(1 090 44)
Disney Walt Company	95	7/25/2008	5/12/2009	2 347 61	2 378 85	(31 24)
Dolby Laboratories Inc CL A	15	Various	5/12/2009	582 28	453 90	128 38
Ebay Inc	45	7/25/2008	5/12/2009	778 92	1 388 29	(609 37)
Electronic Arts Inc	60	Various	5/12/2009	1 221 56	4 184 18	(2 962 62)
Expedia Inc	57	7/25/2008	5/12/2009	865 29	1 389 14	(523 85)
First Solar Inc	5	Various	5/12/2009	979 97	581 03	398 94
Fluor Corp	20	Various	5/12/2009	934 97	658 07	276 90
Forest Labs Inc	50	7/25/2008	5/12/2009	1 154 72	1 935 07	(780 35)
Freeport McMoran copper & Gold Inc	20	4/1/2009	5/12/2009	1 032 97	784 96	248 01
Genentech Inc	25	7/25/2008	Various	2 278 83	2 047 75	231 08
General Electric Company	80	7/25/2008	5/12/2009	1 135 17	2 773 16	(1 637 99)
Genzyme Corporation	25	7/25/2008	5/12/2009	1 512 96	1 577 08	(64 12)
Google Inc	2	Various	5/12/2009	820 17	779 51	40 66
Home Depot	80	7/25/2008	5/12/2009	2 012 82	3 231 51	(1 218 69)
Intel Corp	115	7/25/2008	5/12/2009	1 780 61	2 909 27	(1 128 66)
ISIS Pharmaceuticals	15	7/25/2008	5/12/2009	238 49	84 75	153 74
Johnson & Johnson	30	7/25/2008	5/12/2009	1 620 85	1 897 74	(276 89)
Juniper Network Inc	55	Various	5/12/2009	1 174 37	903 96	270 41
L 3 Communication HLDGS Inc	15	7/25/2008	5/12/2009	1 155 57	1 165 75	(10 18)
Liberty Entertainment A	50	7/25/2008	5/12/2009	1 292 46	881 91	410 55
Liberty Global Inc Ser A	10	7/25/2008	5/12/2009	168 20	286 90	(118 70)
Liberty Media Interactive A	83	7/25/2008	5/12/2009	520 83	1 621 86	(1 101 03)
Liberty Media Cap Ser A	20	Various	5/12/2009	277 60	277 85	(0 25)
Microsoft Corp	55	7/25/2008	5/12/2009	1 082 59	1 488 70	(406 11)
NASDAQ OMX Group	40	7/25/2008	5/12/2009	779 17	1 444 99	(665 82)
National Oilwell Varco Inc	20	Various	5/12/2009	708 58	743 19	(34 61)
Nucor Corp	10	2/20/2009	5/12/2009	431 28	389 49	41 79
NVIDIA Corp	45	7/25/2008	5/12/2009	425 25	1 102 19	(676 94)
Pall Corp	25	7/25/2008	5/12/2009	671 98	744 90	(72 92)
Pepsico Inc	25	7/25/2008	5/12/2009	1 244 46	1 445 57	(201 11)
Pfizer Inc	120	7/25/2008	5/12/2009	1 716 43	3 149 80	(1 433 37)
Procter & Gamble CO	25	7/25/2008	5/12/2009	1 260 73	1 322 31	(61 58)
Qualcomm Inc	20	Various	5/12/2009	842 17	754 33	87 84
Roche Holdings LTD ADR	20	Various	5/12/2009	635 38	823 56	(188 18)
Sandisk Corp	40	Various	5/12/2009	532 38	1 109 61	(577 23)
Schwab Charles Corp New	50	Various	5/12/2009	904 00	640 40	263 60
Seagate Technology	55	7/25/2008	5/12/2009	417 10	1 387 52	(970 42)
Sears Holdings Corp	20	7/25/2008	5/12/2009	1 116 77	1 917 93	(801 16)
Texas Instruments Inc	100	7/25/2008	Various	1 648 82	3 167 42	(1 518 60)
Time Warner Inc	80	7/25/2008	5/12/2009	615 17	1 438 96	(823 79)
Tyco Electronics LTD	21	7/25/2008	5/12/2009	368 33	678 12	(309 79)
TYCO International LTD SHS	21	7/25/2008	5/12/2009	554 39	905 25	(350 86)
UnitedHealth Group Inc	80	Various	5/12/2009	2 127 74	3 392 33	(1 264 59)
Vertex Pharmaceuticals Inc	15	Various	5/12/2009	461 08	402 94	58 14
Weatherford International LTD REG	103	Various	5/12/2009	1 891 49	1 577 20	314 29
Yahoo Inc	25	3/20/2009	5/12/2009	383 76	341 64	42 12
				155 708 87	159 632 79	(13 923 92)
Long Term Capital Gains						
Amazon Com Inc	65 8	Various	5/13/2009	10 916 06	13 131 08	(2 215 02)
Citigroup Inc	116 7986	Various	5/13/2009	384 01	5 332 32	(4 948 31)
Europacific Growth FD Class A	362 8	Various	1/26/2009	32 599 81	51 308 09	(18 708 28)
Intel Corp	106 7331	Various	5/13/2009	1 594 79	3 317 89	(1 723 10)
				45 494 67	73 089 38	(27 594 71)
				201 203 54	242 722 17	(41 518 63)

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

SOURCE	AMOUNT
WELLS FARGO SECURITIES - 1417-5379	10.
WELLS FARGO SECURITIES - 6522-5797	1.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	11.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
WELLS FARGO SECURITIES - 1417-5379	4,299.	0.	4,299.
WELLS FARGO SECURITIES - 6522-5797	396.	0.	396.
TOTAL TO FM 990-PF, PART I, LN 4	4,695.	0.	4,695.

FORM 990-PF LEGAL FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ATTORNEY FEES	450.	225.		225.
TO FM 990-PF, PG 1, LN 16A	450.	225.		225.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2008 EXCISE TAX BASED ON INCOME	16.	0.		0.
TO FORM 990-PF, PG 1, LN 18	16.	0.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT EXPENSES	424.	424.			0.
FOREIGN TAXES	411.	411.			0.
TO FORM 990-PF, PG 1, LN 23	835.	835.			0.

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	6
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
INVESTMENT ACCOUNT	COST	169,964.	214,930.	
TOTAL TO FORM 990-PF, PART II, LINE 13		169,964.	214,930.	

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT	7
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NAME OF MANAGER

DEBORAH L. ANDRADE
STEPHEN A. ANDRADE