Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2009

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

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

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

Name of foundation: SOKA 'PIIWA FOUNDATION

A Employer identification number: 83-0321664

Number and street (or P O box number if mail is not delivered to street address): P.O. BOX 6769 Room/suite

B Telephone number: (307) 674-0848

City or town, state, and ZIP code: SHERIDAN, WY 82801

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ☐

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

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

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶$ 2,117,859.

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

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

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received				
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	104,290.	104,290.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	153,248.			
	b Gross sales price for all assets on line 6a 3,046,753.				
	7 Capital gain net income (from Part IV, line 2)		153,248.		
	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	257,538.	257,538.	0.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	3,550.	1,775.	0.	1,775.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 3	221.	221.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 4	8,805.	8,805.	0.	0.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	12,576.	10,801.	0.	1,775.
	25 Contributions, gifts, grants paid	42,500.			42,500.
	26 **Total expenses and disbursements.** Add lines 24 and 25	55,076.	10,801.	0.	44,275.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	202,462.			
	b **Net investment income** (if negative, enter -0-)		246,737.		
	c **Adjusted net income** (if negative, enter -0-)			0.	

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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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	<6,011.>	16,080.	16,080.
	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 5	1,812,735.	1,773,093.	1,087,286.
	c Investments - corporate bonds STMT 6	660,550.	880,563.	913,933.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 7	100,000.	100,000.	100,560.
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	2,567,274.	2,769,736.	2,117,859.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	2,567,274.	2,769,736.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30 Total net assets or fund balances	2,567,274.	2,769,736.	
	31 Total liabilities and net assets/fund balances	2,567,274.	2,769,736.	

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	2,567,274.
2	Enter amount from Part I, line 27a	2	202,462.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	2,769,736.
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	2,769,736.

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	SEE ATTACHED STATEMENT	P	VARIOUS	VARIOUS
b	SEE ATTACHED STATEMENT	P	VARIOUS	VARIOUS
c	WACHOVIA	P	VARIOUS	VARIOUS
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	441,950.		519,941.	<77,991.>
b	2,603,903.		2,373,564.	230,339.
c	900.			900.
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				<77,991.>
b				230,339.
c				900.
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 } 2 153,248.

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	152,559.	2,323,711.	.065653
2007	281,177.	3,067,640.	.091659
2006	122,546.	2,738,826.	.044744
2005	21,923.	2,434,284.	.009006
2004	16,359.	1,877,899.	.008711

2	Total of line 1, column (d)	2	.219773
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	.043955
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,699,177.
5	Multiply line 4 by line 3	5	74,687.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,467.
7	Add lines 5 and 6	7	77,154.
8	Enter qualifying distributions from Part XII, line 4	8	44,275.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ____ (attach copy of letter if necessary-see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	4,935.
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	4,935.
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	4,935.
6	Credits/Payments:				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	1,209.		
b	Exempt foreign organizations - tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments. Add lines 6a through 6d			7	1,209.
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** SEE STATEMENT 8 ▶			9	3,726.
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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ WY			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

		Line	Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ KAREN KOYAMA-BREEN Telephone no ▶ (307)674-0848

Located at ▶ P.O. BOX 6769, SHERIDAN, WY ZIP+4 ▶ 82801

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.

			Line	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

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
GEORGE D. WIDENER P.O. BOX 2565 COLUMBIA FALLS, MT 59912	TRUSTEE 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

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

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

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

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

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

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

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

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	1,674,274.
b	Average of monthly cash balances			1b	50,779.
c	Fair market value of all other assets			1c	
d	**Total** (add lines 1a, b, and c)			1d	1,725,053.
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	1,725,053.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)			4	25,876.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4			5	1,699,177.
6	**Minimum investment return.** Enter 5% of line 5			6	84,959.

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	84,959.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	4,935.		
b	Income tax for 2009. (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	4,935.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	80,024.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	80,024.
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	80,024.

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	44,275.
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	44,275.
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	44,275.

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				80,024.
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				
b From 2005				
c From 2006				
d From 2007 23,369.				
e From 2008 38,739.				
f Total of lines 3a through e	62,108.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 44,275.				
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				44,275.
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).)	35,749.			35,749.
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	26,359.			
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	0.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	26,359.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008 26,359.				
e Excess from 2009				

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

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

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

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

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

1 **Information Regarding Foundation Managers:**

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

NONE

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

NONE

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

Check here ▶ [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 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:

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE STATEMENT 12				42,500.
Total			▶ 3a	42,500.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	104,290.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	153,248.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		257,538.	0.

13 Total. Add line 12, columns (b), (d), and (e) 13 257,538.

(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).
	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) Description of transfers, transactions, and sharing arrangements
		N/A	

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

b If "Yes," complete the following schedule.

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

Sign Here

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

George R Wiedemann [signature] 8/14/10 TRUSTEE

Signature of officer or trustee — Date — Title

Paid Preparer's Use Only

Preparer's signature	[signature]	Date 8/12/10	Check if self-employed ☐ / Preparer's identifying number P00448170
Firm's name (or yours if self-employed), address, and ZIP code	DELOITTE TAX LLP 555 17TH STREET, SUITE 3600 DENVER, CO 80202		EIN 86-1065772 Phone no. 303-312-5400

923622
02-02-10

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MORGAN STANLEY	104,290.	0.	104,290.
TOTAL TO FM 990-PF, PART I, LN 4	104,290.	0.	104,290.

FORM 990-PF	ACCOUNTING FEES	STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	3,550.	1,775.	0.	1,775.
TO FORM 990-PF, PG 1, LN 16B	3,550.	1,775.	0.	1,775.

FORM 990-PF	TAXES	STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAX WITHHELD	221.	221.	0.	0.
TO FORM 990-PF, PG 1, LN 18	221.	221.	0.	0.

FORM 990-PF	OTHER EXPENSES	STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MANAGEMENT FEE	8,805.	8,805.	0.	0.
TO FORM 990-PF, PG 1, LN 23	8,805.	8,805.	0.	0.

FORM 990-PF	CORPORATE STOCK	STATEMENT 5

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT 11	1,773,093.	1,087,286.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,773,093.	1,087,286.

FORM 990-PF	CORPORATE BONDS	STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT 11	880,563.	913,933.
TOTAL TO FORM 990-PF, PART II, LINE 10C	880,563.	913,933.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 7

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT 11	COST	100,000.	100,560.
TOTAL TO FORM 990-PF, PART II, LINE 13		100,000.	100,560.

FORM 990-PF	INTEREST AND PENALTIES	STATEMENT 8

TAX DUE FROM FORM 990-PF, PART VI	3,726.
LATE PAYMENT INTEREST	38.
LATE PAYMENT PENALTY	56.
TOTAL AMOUNT DUE	3,820.

Sòka'piiwa Foundation
December 31, 2009

Stocks	Book Value	Fair Market Value
Abbott Laboratories	$15,703 49	$16,143 01
Aegon NV Adr	$5,961 81	$4,384 44
AES Corp	$5,933 40	$5,337 31
American Greetings A	$2,302 35	$2,179 00
Anadarko Pete	$5,976 09	$5,617 80
Apple Inc	$5,928 36	$6,111 22
AT&T Inc	$21,052 83	$16,761 94
Automatic Data Processing Inc	$15,581 11	$16,314 42
Avis Budget Group Com	$2,264 64	$2,742 08
Bank of America Corp	$105,207 25	$69,276 00
Beazer Homes USA Inc	$2,338 43	$2,086 04
Boeing Co	$21,073 09	$16,563 78
BP PLC Sponsored Adr	$18,707 59	$15,941 75
Brookdale Senior Living Inc	$2,324 54	$2,200 99
Chevron Corp	$16,353 01	$15,551 98
China Real Estate Info Corp	$2,306 45	$1,745 82
Citigroup Inc	$420,853 25	$83,412 00
Coca-Cola Co	$15,449 50	$16,416 00
Colonial Bancgroup Inc	$100,000 00	$4,920 00
Consolidated Energy Inc	$5,895 15	$6,075 60
Crocs Inc	$2,269 53	$1,690 50
Diamond Offshore Drilling Inc	$5,955 96	$5,511 52
E I DuPont De Nemours & Co Inc	$15,494 55	$15,420 86
Emerson Electric Co	$13,391 51	$16,528 80
EOG Resources Inc	$6,014 73	$6,421 80
Exxon Mobil Corp	$12,741 01	$14,319 90
Fifth Third Cap Trust VI	$170,127 72	$163,120 00
Flextronics Intl Ltd	$5,950 63	$5,840 69
Freeport McMoran Copper & Gold	$6,036 78	$5,780 88
Gencorp Inc	$2,293 37	$2,163 00
General Electric Co	$249,410 74	$105,910 00
Google Inc	$4,004 97	$6,819 78
Grupo Financiero Galicia Sa Ad	$2,293 13	$2,211 84
Health Net Inc A	$2,286 66	$3,377 05
Honeywell Intl Inc	$15,676 46	$15,876 00
Huntsman Corp	$2,270 05	$2,867 66
Ingersoll Rand Co	$3,444 08	$6,075 80
Int'l Game Tech	$5,983 85	$5,255 60
Int'l Paper Co	$5,941 88	$6,587 88
Johnson & Johnson	$15,622 26	$16,488 96
Lockheed Martin Corp	$15,653 23	$16,426 30
M&F Worldwide Corp	$2,276 49	$3,792 00
McClatchy Co-Cl A (Hldg Co)	$2,319 83	$2,216 04
McDonalds Corp	$13,208 15	$16,359 28
Merck & Co Inc	$15,611 11	$17,356 50
National City Cap IV	$99,049 70	$99,920 00
Owens Illinois Inc New	$5,981 10	$5,259 20
Peabody Energy Corp	$6,001 91	$6,103 35
Philip Morris Intl Inc	$5,963 69	$5,830 99
Pier 1 Imports	$2,223 15	$2,545 00
PMI Group Inc	$2,208 36	$2,013 48
Premiere Global Services Inc	$2,323 75	$2,351 25
Procter & Gamble Co	$15,438 06	$16,248 84
Schlumberger Ltd	$5,835 57	$5,662 83
Seagate Technology Hldgs	$6,038 52	$6,857 63
Seneca Foods Corp Cl A	$2,311 65	$1,933 47
Starwood Htls & Rsts WW Inc	$6,082 26	$6,509 46
Sunoco Inc	$54,992 00	$36,540 00
Synnex Corp	$2,273 12	$2,452 80
Sysco Corp	$15,579 40	$15,841 98
Tenet Healthcare Corp	$2,288 67	$2,026 64
Total S A	$15,345 41	$15,625 76
Travelers Companies	$15,497 43	$15,057 72
Unisource Energy Cp (Hldg Co)	$2,249 72	$2,510 82
Valassis Comm Inc	$2,284 70	$2,063 38
Valero Energy Cp Dela New	$92,337 00	$33,500 00
Verizon Communications	$15,144 75	$17,823 94
World Fuel Services Corp	$2,251 70	$2,303 94
XL Capital Tld Cl A	$5,900 46	$6,103 89
	$1,773,093 10	$1,087,286 19

Corporate Bonds	Book Value	Fair Market Value
GMAC	$83,005 25	$79,513 00
Hartford Finl Svcs Grp	$97,155 25	$96,000 00
Lincoln Natl Corp Ind	$210,635 50	$207,500 00
Morgan Stanley Cpn on Fx	$100,000 00	$99,875 00
Wachovia Capital Trust I	$198,885 50	$229,500 00
General Electric	$96,419 86	$99,780 00
Wells Fargo	$94,461 52	$101,765 00
	$880,562 88	$913,933 00

CD	Book Value	Fair Market Value
HSBC	$100,000 00	$100,560 00
	$100,000 00	$100,560 00

Soka'piiwa Foundation

2009 Donations

Recipient	Address	Relationship To Soka'piiwa	Purpose	Status	Amount
America's Horse Cares	American Quarter Horse Foundation PO Box 200 Amarillo, TX 79168	None	Support for special-needs individuals & organizations that benefit from equine experiences	501(c)(3)	$1,500 00
The American Museum of Fly Fishing	PO Box 42 Manchester, VT 05254	None	Promote an understanding of and appreciation for the history, traditions and practitioners of the sport of fly fishing	501(c)(3)	$1,000 00
The Bob Marshall Wilderness	PO Box 190688 Hungry Horse, MT 59919	None	National Wilderness Preservation	501(c)(3)	$200 00
Clark Fork Coalition	PO Box 7593 Missoula, MT 59807	None	Montana Native Fish Education Project	501(c)(3)	$5,000 00
Montana Environmental Information Center	PO Box 1184 Helena, MT 59624	None	Environmental advocate that protects clean water and a healthy environment for all Montanans	501(c)(3)	$1,000 00
National Cowboy Museum	1700 NE 63rd Street Oklahoma City, OK 73111	None	Preserve and interpret the heritage of the American West for the enrichment of the public	501(c)(3)	$2,000 00
Reining Horse Sports Foundation	3000 NW 10th Street Oklahoma City, OK 73107	None	Support of National Reining Horse Assoc	501(c)(3)	$1,000 00
Teton County Development Corp	PO Box 215 Choteau, MT 59422	None	Promote Natural Beauty & Historic Attractions along the Rocky Mountain Front		$800 00
Teton Medical Center	915 4th Street NW Choteau, MT 59422	None	Primary medical care	501(c)(3)	$5,000 00
University of Montana Foundation	PO Box 7159 Missoula, MT 59807	None	Wildlife Conservation Education & Research Endowment	501(c)(3)	$25,000 00
			Total Contributions Paid		$42,500 00

Schedule D
Soka'pııwa Foundatıon
2009

Capıtal Gaıns and Losses
83-0321664

Part I Short-Term Capıtal Gaıns and Losses
- Assets Held 1 Year or Less

(a) Descrıptıon of Property	(b) Date(s) acquıred	(c) Date Sold	(d) Sales Prıce	(e) Cost Basıs	(f) Gaın (Loss)
600 shares of Morgan Stanley Capıtal Trust Ser VIII	11/24/2008	1/2/2009	8,907 89	6,439 70	2,468 19
1,400 shares of Morgan Stanley Capıtal Trust Ser VIII	11/24/2008	1/2/2009	20,784 62	15,044 78	5,739 84
17 shares of Xenum Technologıes Inc	10/22/2008	1/5/2009	11 61	90 87	(79 26)
22 shares of Xenum Technologıes Inc	10/22/2008	1/6/2009	15 13	117 60	(102 47)
7 shares of Xenum Technologıes Inc	10/22/2008	1/7/2009	4 53	32 40	(27 87)
$100,000 Wells Fargo Bk CD	4/18/2008	1/22/2009	89,494 75	100,000 00	(10,505 25)
Rev Cvt on Cıtıgroup Structured Investment Exchange	12/22/2008	2/17/2009	401,084 00	244,064 00	157,020 00
149 shares of Chıquıta Brands Int New	10/21/2008	2/25/2009	754 85	2,102 40	(1,347 55)
$100,000 Goldman Sachs Grp Rev Cvt by Barclays	8/22/2008	2/26/2009	51,110 03	91,513 68	(40,403 65)
Rev Cvt on Merck & Co Structured Investment Exchange	4/8/2008	2/27/2009	101,587 00	95,220 00	6,367 00
Rev Cvt on JPMorgan Chase & Co Structured Investment Exchange	6/23/2008	3/4/2009	76,029 00	72,460 00	3,569 00
2,100 shares of Merck & Co	2/27/2009	3/23/2009	56,864 11	93,868 00	(37,003 89)
Rev Cvt on Valero Energy Cp Structured Investment Exchange	5/12/2008	3/31/2009	100,815 00	96,303 00	4,512 00
$100,000 Goldman Sachs Capital II	2/26/2009	4/14/2009	44,994 75	43,755 25	1,239 50
143 shares of Cryolıfe Inc	10/21/2008	6/1/2009	694 49	2,094 59	(1,400 10)
28,000 shares of Bank of Amer Fın Non-Cum Ser 4	1/2/09,2/5/09,2/20/09	6/4/2009	428,378 41	457,355 75	(28,977 34)
$100,000 Wells Fargo & Co	1/22/2009	6/22/2009	82,494 75	67,005 25	15,489 50
$100,000 JPMorgan Chase	6/5/2009	7/24/2009	93,244 75	86,755 25	6,489 50
153 shares of Crawford & Co B	10/21/08,10/22/08	7/24/2009	711 43	2,178 48	(1,467 05)
2,500 shares of Cıtıgroup Capital XVII	7/22/2009	8/5/2009	43,308 53	37,136 98	6,171 55
1,500 shares of Cıtıgroup Capıtal XVII	7/22/2009	8/5/2009	25,968 77	22,278 45	3,690 32
1,800 shares of JPMorgan Chase & Co	3/4/2009	8/12//09	75 487 68	70,405 00	5,082 68
4,000 shares of Royal Bk Scotlnd Gp	3/10/2009	8/13/2009	62,927 35	16,011 25	46,916 10
$60,000 Fed Home Ln Mtg Corp Med Term Note	4/1/2009	8/19/2009	57,594 75	60,005 25	(2,410 50)
2,900 shares of Countrywıde Capıtal V	7/15/2009	8/19/2009	56,116 35	52 514 38	3,601 97
600 shares of Countrywıde Capıtal V	7/15/2009	8/19/2009	11,701 37	10,865 04	836 33
500 shares of Countrywıde Capıtal V	7/15/2009	8/19/2009	9,681 14	9,054 21	626 93
2,300 shares of Fleet Cap T VIII	6/5/2009	9/8/2009	46,136 80	41,932 02	4,204 78
600 shares of Fleet Cap T VIII	6/5/2009	9/8/2009	12,077 69	10,938 79	1,138 90
600 shares of Fleet Cap T VIII	6/5/2009	9/8/2009	12,024 41	10,938 79	1,085 62
500 shares of Fleet Cap T VIII	6/5/2009	9/8/2009	10,034 74	9,115 65	919 09
640 shares of BAC Capital Trust IV	6/5/2009	9/14/2009	10 989 28	10,464 23	525 05
3,360 shares of BAC Capıtal Trust IV	6/5/2009	9/15/2009	57,712 77	54,937 19	2,775 58
4,000 shares of Keycorp Capital X	8/5/2009	9/23/2009	87,103 61	85,919 03	1,184 58
$100,000 Prudentıal Fınl	7/24/2009	9/28/2009	99,494 75	88,755 25	10,739 50
308 shares of N P S Pharm Inc	10/21/2008	10/8/2009	1,159 22	2,132 81	(973 59)
56 shares of Kımberly Clark Corp	10/21/2008	10/20/2009	3,327 34	3,471 15	(143 81)
90 shares of Clorox Co De	10/21/2008	10/20/2009	5,213 70	5,245 99	(32 29)
167 shares of HCP Inc	10/21/2008	10/20/2009	5,113 43	5 215 83	(102 40)
114 shares of Covıdıen Plc New	10/21/2008	10/20/2009	5,048 04	5,226 18	(178 14)
198 shares of Korger Co	10/21/2008	10/20/2009	4,758 96	5,210 35	(451 39)
157 shares of Wells Fargo & Co New	10/21/2008	10/20/2009	4,696 49	5,194 67	(498 18)
142 shares of Campbell Soup	10/21/2008	10/20/2009	4,661 58	5,233 54	(571 96)
92 shares of Hawaııan Electrıc Ind	1/26/2009	10/20/2009	1,711 95	1,999 50	(287 55)
71 shares of Synaptıcs Inc	10/21/2008	10/20/2009	1,644 93	2,073 04	(428 11)
8 shares of ITT Educatıonal Servıces Inc	2/18/2009	10/20/2009	864 93	1,012 72	(147 79)
983 shares of Alcoa Inc	2/18/2009	10/23/2009	13,898 67	6,531 45	7,367 22
87 shares of Occıdental Petroleum Corp De	1/26/2009	10/23/2009	7,262 56	5 026 30	2,236 26
125 shares of Andersons Inc	1/26/2009	10/23/2009	4,337 86	2,012 51	2,325 35
201 shares of AK Steel Holdıng Corp	1/26/2009	10/23/2009	3,909 52	1,959 17	1,950 35
75 shares of Anıxter Intl Inc	1/26/2009	10/23/2009	3,202 41	1,970 01	1,232 40
58 shares of The Scotts Mıracle-Gro Co	1/26/2009	10/23/2009	2,493 35	1,985 25	508 10
50 shares of General Cable Cp Del New	2/25/2009	10/23/2009	1,965 65	815 07	1,150 58
124 shares of TW Telecom Inc Cl A	2/18/2009	10/23/2009	1,791 02	1,071 94	719 08
114 shares of Cott Corp Que	6/1/2009	10/23/2009	918 25	699 14	219 11
65 shares of Steınmart Inc	7/21/2009	10/23/2009	722 45	695 05	27 40
$100,000 Metlıfe Inc	9/15/2009	11/3/2009	84,994 75	83 255 25	1,739 50
$125,000 BNSF Fundıng Trust I	6/22/2009	11/4/2009	119,369 75	102,349 00	17,020 75
$100,000 General Electrıc Capıtal Corp	3/23/2009	11/19/2009	84,494 75	55,505 25	28,989 50
Totals			2,603,902 65	2,373,563 68	230,338 97

Schedule D
Soka'piiwa Foundation
2009

Capital Gains and Losses
83-0321664

Part II Long-Term Capital Gains and Losses
- Assets Held More than 1 Year

(a) Description of Property	(b) Date(s) acquired	(c) Date Sold	(d) Sales Price	(e) Cost Basis	(f) Gain (Loss)
2,000 shares of General Electric Co	12/7/2004	1/6/2009	33,114 56	71,660 00	(38 545 44)
4,000 shares of Keycorp Capital X	2/21/2008	7/15/2009	83,994 79	100,000 00	(16 005 21)
4,000 shares of Royal Bk Scotlnd Gp	9/20/2007	8/13/2009	62,927 35	100,000 00	(37 072 65)
155 shares of Kimberly Clark Corp	5/30/06,9/5/07	10/20/2009	9,863 18	10,214 44	(351 26)
140 shares of Qualcomm Inc	6/10/2008	10/20/2009	5,851 76	6,638 35	(786 59)
350 shares of Caterpillar Inc	10/21/2008	10/23/2009	20,664 51	13,653 50	7,011 01
391 shares of Ill Tool Works Inc	10/21/2008	10/23/2009	18,739 48	13,673 15	5,066 33
499 shares of Ingersoll-Ranch Plc Shs	10/21/2008	10/23/2009	18,015 08	10,109 39	7,905 69
886 shares of Intel Corp	10/21/2008	10/23/2009	17,830 20	13,586 19	4,244 01
658 shares of Home Depot Inc	5/30/07,9/5/07,6/10/08	10/23/2009	17,505 71	22,231 48	(4 725 77)
562 shares of Unilver Plc (New) Ads	10/21/2008	10/23/2009	17,300 33	13,537 91	3,762 42
534 shares of Walt Disney Co Hldg Co	10/21/2008	10/23/2009	15,626 14	13,546 67	2,079 47
395 shares of Geunine Parts Co	10/21/2008	10/23/2009	14,888 11	13,614 39	1,273 72
778 shares of Pfizer Inc	5/30/06,9/5/07,6/10/08	10/23/2009	13,585 79	16,139 05	(2 553 26)
86 shares of Apollo Group Inc A	10/21/2008	10/23/2009	6,402 42	5,156 55	1,245 87
219 shares of Microsoft Corp	10/21/2008	10/23/2009	6,305 06	5,157 63	1,147 43
99 shares of Amgen Inc	10/21/2008	10/23/2009	5,591 68	5,229 83	361 85
103 shares of Novartis Ag Adr	10/21/2008	10/23/2009	5,371 98	5,207 08	164 90
128 shares of Cons Edison Inc (Hldg Co)	10/21/2008	10/23/2009	5,324 60	5,228 66	95 94
158 shares of Centurytel Inc	10/21/2008	10/23/2009	5,322 55	5,262 74	59 81
79 shares of General Mills Inc	10/21/2008	10/23/2009	5,148 02	5,219 70	(71 68)
114 shares of Gilead Science	10/21/2008	10/23/2009	5,057 86	5,281 61	(223 75)
76 shares of McDonalds Corp	5/30/2007	10/23/2009	4,514 58	3,809 88	704 70
257 shares of PHH Corp	10/21/2008	10/23/2009	4,451 22	2,107 22	2,344 00
290 shares of Jabil Circuit Inc	10/21/2008	10/23/2009	4,366 12	2,122 19	2,243 93
125 shares of Applied Signal Technology Inc	10/21/08,10/22/08	10/23/2009	2,878 97	2,165 78	713 19
157 shares of Corinthian Colleges Inc	10/21/2008	10/23/2009	2,821 07	2,115 73	705 34
130 shares of Trex Co Inc	10/21/08,10/22/08	10/23/2009	2,442 38	2,096 35	346 03
535 shares of USEC Inc	10/21/2008	10/23/2009	2,379 82	2,119 51	260 31
111 shares of El Paso Electric Co New	10/21/2008	10/23/2009	2,152 90	2,092 29	60 61
72 shares of Thoratec Corp New	10/21/2008	10/23/2009	2,010 39	2,042 48	(32 09)
3 shares of Google Inc	10/21/2008	10/23/2009	1,666 18	1,092 26	573 92
20 shares of Total Final Elf SA	5/30/2006	10/23/2009	1,283 53	1,296 07	(12 54)
9 shares of BP Plc Ads	5/30/2006	10/23/2009	503 38	634 23	(130 85)
2 shares of Emerson Electric Co	10/21/2008	10/23/2009	80 53	69 03	11 50
1,000 shares of General Electric Co	12/7/2004	12/4/2009	15,967 54	35,830 00	(19 862 46)
Totals			$441,949 77	$519,941 34	($77 991 57)

Form **8868** (Rev. April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization SOKA 'PIIWA FOUNDATION	Employer identification number 83-0321664
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 6769	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. SHERIDAN, WY 82801	

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

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

- The books are in the care of ▶ KAREN KOYAMA-BREEN P.O. BOX 6769, SHERIDAN, WY - 82801

Telephone No. ▶ (307)674-0848 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2010 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 2009 or

▶ [ ] tax year beginning ______, and ending ______.

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

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 944.
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 1,209.
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.