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
The Frederick D. & Gail Y. Jubitz Foundation

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
33 NE Middlefield Rd.

City or town, state, and ZIP code
Portland, OR 97211

A Employer identification number
93-1326797

B Telephone number
(503)297-1947

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: ☒ 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)* ▶$ 2,822,292.

J Accounting method: ☒ 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	360,000.		N/A	
	2 Check ▶ ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	4,745.	4,420.		Statement 1
	4 Dividends and interest from securities	52,670.	47,609.		Statement 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-158,417.			
	b Gross sales price for all assets on line 6a 948,059.				
	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	3,795.	3,795.		Statement 3
	12 **Total** Add lines 1 through 11	262,793.	55,824.		
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 4	226.	0.		0.
	b Accounting fees Stmt 5	3,749.	0.		0.
	c Other professional fees				
	17 Interest				
	18 Taxes Stmt 6	-631.	884.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses Stmt 7	15,716.	15,715.		0.
	24 **Total operating and administrative expenses** Add lines 13 through 23	19,060.	16,599.		0.
	25 Contributions, gifts, grants paid	134,018.			134,018.
	26 **Total expenses and disbursements** Add lines 24 and 25	153,078.	16,599.		134,018.
	27 Subtract line 26 from line 12.				
	a Excess of revenue over expenses and disbursements	109,715.			
	b **Net investment income** (if negative, enter -0-)		39,225.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

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Form **990-PF** (2009)

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	1.		
	2 Savings and temporary cash investments	70,259.	397,222.	397,222.
	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 8	1,810,946.	1,529,315.	1,733,080.
	c Investments - corporate bonds Stmt 9	589,585.	666,704.	675,893.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other Stmt 10	26,961.	16,227.	16,097.
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	2,497,752.	2,609,468.	2,822,292.
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 ▶ Statement 11)	0.	2,001.	
	23 **Total liabilities** (add lines 17 through 22)	0.	2,001.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here** ▶ [X] **and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	2,497,752.	2,607,467.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [ ] **and complete lines 27 through 31**			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances**	2,497,752.	2,607,467.	
	31 **Total liabilities and net assets/fund balances**	2,497,752.	2,609,468.	

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	2,497,752.
2 Enter amount from Part I, line 27a	2	109,715.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2,607,467.
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	2,607,467.

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	US Trust-See attachment.	P		
b	US Trust-See attachment.	P		
c	Capital Gains Dividends	P		
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	394,638.		444,857.	-50,219.
b	552,382.		661,619.	-109,237.
c	1,039.			1,039.
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				-50,219.
b				-109,237.
c				1,039.
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	-158,417.
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	166,016.	2,677,578.	.062002
2007	2,312,620.	4,061,292.	.569430
2006	470,005.	3,748,867.	.125373
2005	317,502.	3,344,011.	.094946
2004	243,468.	1,426,071.	.170726

2 Total of line 1, column (d)	2	1.022477
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	.204495
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	2,268,685.
5 Multiply line 4 by line 3	5	463,935.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	392.
7 Add lines 5 and 6	7	464,327.
8 Enter qualifying distributions from Part XII, line 4	8	134,018.

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 c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)			1	785.
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	785.
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	785.
6 Credits/Payments:				
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	4,696.		
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	4,696.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	
9 **Tax due** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10 **Overpayment** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	3,911.
11 Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 3,911. **Refunded** ▶			11	0.

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) ▶ OR			
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 Stmt 12	10	X	

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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 ▶ Fordham Goodfellow, LLP Telephone no. ▶ 503-648-6651

Located at ▶ 233 SE Second Avenue, Hillsboro, OR ZIP+4 ▶ 97123

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

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
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
Fred Jubitz 6663 SW Beaverton-Hillsdale Hwy, PMB Portland, OR 97225	President/Treasurer 1.00	0.	0.	0.
Gail Jubitz 6663 SW Beaverton-Hillsdale Hwy, PMB Portland, OR 97225	Secretary 1.00	0.	0.	0.
Matthew Jubitz 6663 SW Beaverton-Hillsdale Hwy, PMB Portland, OR 97225	Director 1.00	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 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	2,095,062.
b	Average of monthly cash balances	1b	208,172.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	2,303,234.
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	2,303,234.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	34,549.
5	**Net value of noncharitable-use assets** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,268,685.
6	**Minimum investment return** Enter 5% of line 5	6	113,434.

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	113,434.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	785.		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	785.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	112,649.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	112,649.
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	112,649.

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	134,018.
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	134,018.
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	134,018.

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				112,649.
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 172,634.				
b From 2005 151,302.				
c From 2006 284,900.				
d From 2007 2,124,577.				
e From 2008 33,080.				
f Total of lines 3a through e	2,766,493.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 134,018.				
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				112,649.
e Remaining amount distributed out of corpus	21,369.			
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:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,787,862.			
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	172,634.			
9 Excess distributions carryover to 2010 Subtract lines 7 and 8 from line 6a	2,615,228.			
10 Analysis of line 9:				
a Excess from 2005 151,302.				
b Excess from 2006 284,900.				
c Excess from 2007 2,124,577.				
d Excess from 2008 33,080.				
e Excess from 2009 21,369.				

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	Prior 3 years			
	(a) 2009	(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).)

See Statement 13

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:

See Statement 14

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 15				
Total			▶ 3a	134,018.
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			14	4,745.	
4 Dividends and interest from securities			14	52,670.	
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			14	3,795.	
8 Gain or (loss) from sales of assets other than inventory			18	-158,417.	
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.		-97,207.	0.

13 Total Add line 12, columns (b), (d), and (e) 13 -97,207.

(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).

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

Signature of officer or trustee — Date: 6/27/10 — Title: President

Paid Preparer's Use Only

Preparer's signature: Robert E Ziegler — Date: 6/18/10 — Check if self-employed ☐ — Preparer's identifying number

Firm's name (or yours if self-employed), address, and ZIP code: FORDHAM GOODFELLOW, LLP, 233 SE Second Ave., Hillsboro, OR 97123-4016

EIN

Phone no. (503) 648-6651

923622
02-02-10

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
The Frederick D. & Gail Y. Jubitz Foundation	93-1326797

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 foundation

Check 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)

Name of organization	Employer identification number
The Frederick D. & Gail Y. Jubitz Foundation	93-1326797

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Fred & Gail Jubitz 6663 SW Beaverton-Hillsdale Hwy, PMB 314 Portland, OR 97225	$ 360,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution)

Form 990-PF Interest on Savings and Temporary Cash Investments Statement 1

Source	Amount
Alliance Resource Partners LP	46.
US Trust	4,282.
US Trust	92.
US Trust (tax-exempt)	325.
Total to Form 990-PF, Part I, line 3, Column A	4,745.

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
Alliance Resource Partners LP	22.	0.	22.
US Trust	47,587.	0.	47,587.
US Trust (tax-exempt)	5,061.	0.	5,061.
Total to Fm 990-PF, Part I, ln 4	52,670.	0.	52,670.

Form 990-PF Other Income Statement 3

Description	(a) Revenue Per Books	(b) Net Invest-ment Income	(c) Adjusted Net Income
Alliance Resource Partners LP	3,777.	3,777.	
Other Income	18.	18.	
Total to Form 990-PF, Part I, line 11	3,795.	3,795.	

Form 990-PF Legal Fees Statement 4

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Legal	226.	0.		0.
To Fm 990-PF, Pg 1, ln 16a	226.	0.		0.

Form 990-PF Accounting Fees Statement 5

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting	3,749.	0.		0.
To Form 990-PF, Pg 1, ln 16b	3,749.	0.		0.

Form 990-PF Taxes Statement 6

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Foreign Tax Paid	884.	884.		0.
Federal Tax Refund	-1,840.	0.		0.
State Tax	325.	0.		0.
To Form 990-PF, Pg 1, ln 18	-631.	884.		0.

Form 990-PF Other Expenses Statement 7

Description	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Management Fees	15,716.	15,715.		0.
To Form 990-PF, Pg 1, ln 23	15,716.	15,715.		0.

Form 990-PF	Corporate Stock	Statement 8

Description	Book Value	Fair Market Value
US Trust - Equity Investments	1,529,315.	1,733,080.
Total to Form 990-PF, Part II, line 10b	1,529,315.	1,733,080.

Form 990-PF	Corporate Bonds	Statement 9

Description	Book Value	Fair Market Value
US Trust - Fixed Income Investments	666,704.	675,893.
Total to Form 990-PF, Part II, line 10c	666,704.	675,893.

Form 990-PF	Other Investments	Statement 10

Description	Valuation Method	Book Value	Fair Market Value
US Trust - Income Receivable	COST	0.	0.
US Trust - Tangible Assets	COST	16,227.	16,097.
Total to Form 990-PF, Part II, line 13		16,227.	16,097.

Form 990-PF	Other Liabilities	Statement 11

Description	BOY Amount	EOY Amount
Reimbursement Payable	0.	2,001.
Total to Form 990-PF, Part II, line 22	0.	2,001.

Form 990-PF — List of Substantial Contributors, Part VII-A, Line 10 — Statement 12

Name of Contributor	Address
Fred & Gail Jubitz	6663 SW Beaverton-Hillsdale Hwy, PMB 314 Portland, OR 97225

Form 990-PF — Part XV - Line 1a, List of Foundation Managers — Statement 13

Name of Manager
Fred Jubitz
Gail Jubitz

Form 990-PF Grant Application Submission Information Statement 14
Part XV, Lines 2a through 2d

Name and Address of Person to Whom Applications Should be Submitted

The Frederick D. and Gail Y. Jubitz Fndtn; C/O Fordham Goodfellow, LLP
233 SE 2nd Ave.
Hillsboro, OR 97123

Telephone Number

(503) 648-6651

Form and Content of Applications

Initiate with written request

Any Submission Deadlines

None

Restrictions and Limitations on Awards

None

Form 990-PF | Grants and Contributions Paid During the Year | Statement 15

Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
Portland Art Museum 1219 SW Park Avenue Portland, OR 97205	N/A Contribution to further recipient's charitable purpo	Public Charity	10,000.
Flowthrough from Alliance Resource Partners LP PO Box 22027 Tulsa, OK 74121	N/A		18.
Jesuit High School 9000 SW Beaverton Hillsdale Hwy Portland, OR 97225	N/A Contribution to further recipient's charitable purpo	Public Charity	100,000.
S.O.L.V. 5193 NE Elam Young Parkway, Suite B Hillsboro, OR 97124	N/A Contribution to further recipient's charitable purpo	Public Charity	10,000.
OHSU Foundation 1121 SW Salmon St, Suite 100 Portland, OR 97205	N/A Contribution to further recipient's charitable purpo	Public Charity	11,000.
Multnomah Athletic Foundation 1849 SW Salmon St Portland, OR 97205	N/A Contribution to further recipient's charitable purpo	Public Charity	2,000.
Oregon Ballet Theatre 818 SE Sixth Avenue Portland, OR 97214	N/A Contribution to further recipient's charitable purpo	Public Charity	1,000.
Total to Form 990-PF, Part XV, line 3a			134,018.

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	Name of Exempt Organization	Employer identification number
	The Frederick D. & Gail Y. Jubitz Foundation	93-1326797
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P O. box, see instructions 33 NE Middlefield Rd.	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Portland, OR 97211	

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

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

- The books are in the care of ▶ Fordham Goodfellow, LLP 233 SE Second Avenue - Hillsboro, OR 97123

  Telephone No ▶ 503-648-6651 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	$ 785.
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	$ 4,696.
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

1099-B Proceeds From Broker Transactions (OMB No 1545-0715)

This section reports your proceeds from each of your sales during the year which are reported to the Internal Revenue Service The proceeds from each of your sales are reported to the IRS on Forms 1099-B (Box 2), not the aggregate total of your sales You must report the proceeds of each sale on your tax return We must report all transactions on a trade-date basis which is the date shown in the sale date column (Box 1a). The proceeds reported in Box 2 are less commissions, transfer charges, and premiums

We are not required to nor do we report gains or losses on these sales to the IRS We have adjusted tax costs for amortization of premium paid for the acquisition of municipal bonds through date of sale and for non-taxable dividends Wash sales are reported with tax cost equal to proceeds Disallowed losses from wash sales have been added to the tax cost of the repurchased securtites An asterisk symbol (*) next to the tax cost indicates that the tax cost has been adjusted for the current year's return of capital However, we have not made adjustments to the cost basis of all partnerships

Short term transactions

This category includes all assets held 12 months or less

Description (Box 7)	Cusip (Box 1b)	Number of shares exchanged (Box 5)	Acquisition Date	Sale date (Box 1a)	Gross proceeds less commissions (Box 2)	Tax cost		Net gain or loss
GENENTECH INC NEW	368710406	125	06/24/08	04/17/09	$11,875 00	$9,189 69		$2,685 31
NIKE INC CLASS B	654106103	125	10/13/08	05/01/09	$6,633 60	$6,969 69		$-336 09
NIKE INC CLASS B	654106103	10	12/30/08	05/01/09	$530 69	$490 78		$39 91
STAPLES INC	855030102	250	12/30/08	05/26/09	$5,058 99	$4,394 38		$664 61
COLUMBIA FDS SER TR I SELECT	19765Y639	4816 96	05/28/08	05/26/09	$43,256 27	$75,000 00		$-31,743 73
COLUMBIA FDS SER TR I SELECT	19765Y639	673 4	06/24/08	05/26/09	$6,047 14	$10,000 00		$-3,952 86
COLUMBIA FDS SER TR I SELECT	19765Y639	1578 53	09/12/08	05/26/09	$14,175 22	$20,000 00		$-5,824 78
COLUMBIA FDS SER TR I SELECT LARGE	19765Y688	821 69	05/28/08	05/26/09	$6,721 45	$10,000 00		$-3,278 55
COLUMBIA FDS SER TR I SELECT LARGE	19765Y688	2140 41	06/24/08	05/26/09	$17,508 56	$25,000 00		$-7,491 44
COMCAST CORP NEW CL A	20030N101	400	12/30/08	05/26/09	$5,833 88	$6,483 00		$-649 12
DEAN FOODS CO NEW	242370104	300	09/12/08	05/26/09	$5,659 92	$7,182 75		$-1,522 83
DEAN FOODS CO NEW	242370104	200	12/30/08	05/26/09	$3,773 28	$3,497 50		$275 78
ENTERGY CORP NEW	29364G103	100	09/12/08	05/26/09	$7,336 31	$9,912 34	*	$-2,576 03
ENTERGY CORP NEW	29364G103	50	12/30/08	05/26/09	$3,668 15	$4,017 88	*	$-349 73
STAPLES INC	855030102	250	09/12/08	05/26/09	$5,058 99	$6,061 88		$-1,002 89
GENERAL ELECTRIC CO	369604103	200	06/24/08	05/26/09	$2,664 01	$5,529 50		$-2,865 49

Short term transactions

This category includes all assets held 12 months or less

Description (Box 7)	Cusip (Box 1b)	Number of shares exchanged (Box 5)	Acquisition Date	Sale date (Box 1a)	Gross proceeds less commissions (Box 2)	Tax cost	Net gain or loss
HARTFORD FINL SVCS GROUP INC COM	416515104	800	12/30/08	05/26/09	$11,731 69	$12,667 20	$-935 51
METLIFE INC	59156R108	350	12/30/08	05/26/09	$10,687 92	$11,965 63	$-1,277 71
INVESCO LTD SHS	G491BT108	450	12/30/08	05/26/09	$6,929 55	$6,054 98	$874 57
CVS CORPORATION DEL	126650100	200	12/30/08	05/26/09	$5,964 84	$5,645 50	$319 34
SOUTHERN CO	842587107	125	12/30/08	05/26/09	$3,514 27	$4,525 94	$-1,011 67
COLUMBIA FDS SER TR I OREGON	19765P372	21 39	05/28/08	05/26/09	$260 54	$258 83	$1 71
PIMCO FDS PAC INVT MGMT SER	722005667	4032 26	12/30/08	05/27/09	$28,709 68	$25,000 00	$3,709 68
PIMCO TOTAL RETURN FUND #35	693390700	7403 75	12/30/08	05/27/09	$76,184 60	$75,000 00	$1,184 60
PIMCO TOTAL RETURN FUND #35	693390700	4721 44	06/25/08	05/27/09	$48,583 57	$50,000 00	$-1,416 43
BLAIR WILLIAM FDS INTL SMALL CAP	093001188	723 59	05/28/08	05/27/09	$5,651 23	$10,000 00	$-4,348 77
BLAIR WILLIAM FDS INTL SMALL CAP	093001188	751 88	12/30/08	05/27/09	$5,872 18	$5,000 00	$872 18
COLUMBIA FDS SER TR I VALUE &	19765Y514	346 14	12/30/08	07/08/09	$10,678 45	$10,000 00	$678 45
FORWARD FDS INC GLOBAL EMERGING	349913814	2030 87	12/30/08	07/16/09	$34,057 67	$25,000 00	$9,057 67
SPDR GOLD TR GOLD SHS ETF	78463V107	1	11/12/09	11/30/09	$5 20	$5 27	$-0 07
SPDR GOLD TR GOLD SHS ETF	78463V107	1	11/12/09	12/31/09	$5 23	$4 78	$0 45
Total short term gain/loss from sales:	Report on Form 1040, Schedule D, line 1, Column d, e and f				$394,638 08	$444,857 52	$-50,219 44

Long term transactions

This category includes all assets held more than 12 months

Description (Box 7)	Cusip (Box 1b)	Number of shares exchanged (Box 5)	Acquisition Date	Sale date (Box 1a)	Gross proceeds less commissions (Box 2)	Tax cost	Net gain or loss
BAYTEX ENERGY TR TR UNIT	073176109	400	06/01/05	02/12/09	$4,094 38	$4,347 73	$-253 35
COLUMBIA FDS SER TR I SELECT	19765Y639	3543	03/05/08	05/26/09	$31,816 14	$50,000 00	$-18,183 86
POWERSHARES GLOBAL EXCHANGE TRADED	73936T623	920	02/01/08	05/26/09	$13,238 45	$20,670 10	$-7,431 65
POWERSHARES WATER RESOURCES PORT	73935X575	1145	01/25/07	05/26/09	$16,304 38	$20,964 95	$-4,660 57

Long term transactions

This category includes all assets held more than 12 months

Description (Box 7)	Cusip (Box 1b)	Number of shares exchanged (Box 5)	Acquisition Date	Sale date (Box 1a)	Gross proceeds less commissions (Box 2)	Tax cost	Net gain or loss
HARTFORD FINL SVCS GROUP INC COM	416515104	135	01/03/05	05/26/09	$1,979 72	$9,294 07	$-7,314 35
GENERAL ELECTRIC CO	369604103	100	10/26/04	05/26/09	$1,332 01	$3,321 52	$-1,989 51
GENERAL ELECTRIC CO	369604103	630	09/14/06	05/26/09	$8,391 63	$21,838 96	$-13,447 33
COLUMBIA FDS SER TR I SELECT LARGE	19765Y688	6082	02/08/05	05/26/09	$49,750 76	$49,994 04	$-243 28
COLUMBIA FDS SER TR I SELECT LARGE	19765Y688	1415	03/07/05	05/26/09	$11,574 70	$11,786 96	$-212 26
COLUMBIA FDS SER TR I SELECT LARGE	19765Y688	1 1	02/08/05	05/26/09	$8 97	$10 09	$-1 12
COLUMBIA FDS SER TR I SELECT LARGE	19765Y688	1779	03/05/08	05/26/09	$14,552 22	$19,995 97	$-5,443 75
COLUMBIA FDS SER TR I SELECT	19765Y639	0 59	01/05/04	05/26/09	$5 26	$0 00	$5 26
VULCAN MATERIALS CO	929160109	100	10/31/07	05/26/09	$4,169 84	$8,675 88	$-4,506 04
ARTIO INTL EQUITY FUND	04315I506	112	02/08/05	05/27/09	$2,823 52	$3,567 20	$-743 68
ARTIO INTL EQUITY FUND	04315I506	632 51	01/04/05	05/27/09	$15,945 60	$20,000 00	$-4,054 40
ARTIO INTL EQUITY FUND	043151506	451 34	04/24/07	05/27/09	$11,378 36	$21,474 90	$-10,096 54
BLAIR WILLIAM FDS INTL SMALL CAP	093001188	1908 4	02/01/08	05/27/09	$14,904 58	$25,000 00	$-10,095 42
PIMCO TOTAL RETURN FUND #35	693390700	23992 32	04/24/07	05/27/09	$246,880 99	$250,000 00	$-3,119 01
ARTIO INTL EQUITY FUND	04315J506	600	03/08/05	05/27/09	$15,126 00	$20,490 00	$-5,364 00
COLUMBIA FDS SER TR I VALUE &	19765Y514	175 1	06/24/08	07/08/09	$5,401 87	$10,000 00	$-4,598 13
COLUMBIA FDS SER TR I VALUE &	19765Y514	690	01/03/05	07/08/09	$21,286 50	$28,883 40	$-7,596 90
COLUMBIA FDS SER TR I VALUE &	19765Y514	447	12/08/04	07/08/09	$13,789 95	$18,286 77	$-4,496 82
COLUMBIA FDS SER TR I VALUE &	19765Y514	300	09/13/04	07/08/09	$9,255 00	$11,283 00	$-2,028 00
COLUMBIA FDS SER TR I VALUE &	19765Y514	0 44	01/05/04	07/08/09	$13 42	$0 00	$13 42
PETROLEO BRASILEIRO SA PETROBRAS	71654V408	600	02/08/05	07/08/09	$20,588 47	$6,733 48	$13,854 99
COLUMBIA FDS SER TR I VALUE &	19765Y514	576	03/07/05	07/08/09	$17,769 60	$25,000 00	$-7,230 40
Total long term gain/loss from sales:	Report on Form 1040, Schedule D, line 8, Column d, e, and f				$552,382 32	$661,619 02	$-109,236 70
Total proceeds reported to IRS on Form 1099-B					$947,020 40		