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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No 1545-1150

2009

Open to Public
Inspection

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
- The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning		4/1/2009	, and ending	3/31/2010
B Check if applicable		C Name of organization		D Employer identification number
<input type="checkbox"/> Address change		BPOE OF THE USA - LODGE NO. 131		38-0341606
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		E Telephone number
<input type="checkbox"/> Initial return		P O BOX 2006		
<input type="checkbox"/> Terminated		City, town, or country	State	F Group Exemption Number
<input type="checkbox"/> Amended return		BATTLE CREEK	MI	► 1156
<input type="checkbox"/> Application pending		ZIP + 4		
<ul style="list-style-type: none"> Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). 				
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►				
H Check ► <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)				
I Website: ► N/A				
J Tax-exempt status (check only one) <input checked="" type="checkbox"/> 501(c) (8) ► (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return				
L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 39,424				

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1 260
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 6,688
	4 Investment income	4 0
	5a Gross amount from sale of assets other than inventory	5a 0
	b Less cost or other basis and sales expenses	5b 0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c 0
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	
	a Gross revenue (not including \$ 0 of contributions reported on line 1)	6a 0
	b Less direct expenses other than fundraising expenses	6b 0
Expenses	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c 0
	7a Gross sales of inventory less returns and allowances	7a 20,304
	b Less cost of goods sold	7b 18,515
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 1,789
	8 Other revenue (describe ► See Attached Statement)	8 12,172
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 20,909
	10 Grants and similar amounts paid (attach schedule)	10 0
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 960
	13 Professional fees and other payments to independent contractors	13 1,200
Net Assets	14 Occupancy, rent, utilities, and maintenance	14 663
	15 Printing, publications, postage, and shipping	15 1,081
	16 Other expenses (describe ► See Attached Statement)	16 22,556
	17 Total expenses. Add lines 10 through 16	17 26,460
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -5,551
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 23,059
	20 Other changes in net assets or fund balances (attach explanation)	20 2,200
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 19,708

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	5,059	22 1,708
23 Land and buildings	18,000	23 18,000
24 Other assets (describe ►)	0	24 0
25 Total assets	23,059	25 19,708
26 Total liabilities (describe ►)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	23,059	27 19,708

Part V Other Information (Note the statement requirements in the instructions for Part V.)

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity. 33 Yes No

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes. 34 Yes No

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T 35 Yes No

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? 35a Yes No

b If "Yes," has it filed a tax return on Form 990-T for this year? 35b Yes No

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N. 36 Yes No

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 37a Yes No

b Did the organization file Form 1120-POL for this year? 37b Yes No

38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? 38a Yes No

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b Yes No

39 Section 501(c)(7) organizations. Enter 39a Yes No

a Initiation fees and capital contributions included on line 9 39a Yes No

b Gross receipts, included on line 9, for public use of club facilities 39b Yes No

40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____ 40b Yes No

b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40c Yes No

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40d Yes No

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40e Yes No

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40f Yes No

41 List the states with which a copy of this return is filed ► _____

42 a The organization's books are in care of ► GEORGE SCOTT SECRETARY Telephone no. ► 269-231-0333 Located at ► 1132 MEACHEM City BATTLE CREEK ST MI ZIP + 4 ► 49037 42b Yes No

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 42c Yes No

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ► _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A 43 Yes No

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ. 44 Yes No

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ. 45 Yes No

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. Yes No
46

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. 47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. 48

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If "Yes," was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." ►

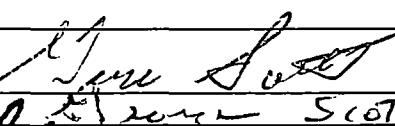
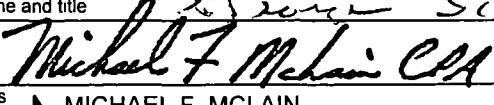
(a) Name and address of each employee paid more than \$100,000			(b) Title and average hours per week devoted to position		(c) Compensation		(d) Contributions to employee benefit plans & deferred compensation		(e) Expense account and other allowances	
Name None	Str		Title							
City	ST	ZIP	Hr/WK	.00	0	0	0	0	0	0
Name	Str		Title							
City	ST	ZIP	Hr/WK	00	0	0	0	0	0	0
Name	Str		Title							
City	ST	ZIP	Hr/WK	00	0	0	0	0	0	0
Name	Str		Title							
City	ST	ZIP	Hr/WK	.00	0	0	0	0	0	0
Name	Str		Title							
City	ST	ZIP	Hr/WK	.00	0	0	0	0	0	0

f Total number of other employees paid over \$100,000. ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None" ►

(a) Name and address of each independent contractor paid more than \$100,000			(b) Type of service		(c) Compensation	
Name None	Str					
City	ST	ZIP				
Name	Str					
City	ST	ZIP				
Name	Str					
City	ST	ZIP				
Name	Str					
City	ST	ZIP				
Name	Str					
City	ST	ZIP				

d Total number of other independent contractors each receiving over \$100,000. ►

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 officer) is based on all information of which preparer has any knowledge				
	Signature of officer		Date		
GEORGE SCOTT			SECRETARY		
Type or print name and title					
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (See Instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	MICHAEL F. McLAIN	7/22/2010	<input type="checkbox"/>	EIN ►
		1185 N. RAYMOND RD, BATTLE CREEK, MI 49014			Phone no ► (269) 962-9276

May the IRS discuss this return with the preparer shown above? See instructions. ► Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

BPOE OF THE USA - LODGE NO. 131

Employer identification number

38-0341606

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 9 An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a Type I b Type II c Type III—Functionally integrated d Type III—Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 (ii) A family member of a person described in (i) above?
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
									0
Total									0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►

1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")
 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf
 3 The value of services or facilities furnished by a governmental unit to the organization without charge
 4 **Total.** Add lines 1 through 3
 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)
 6 **Public support.** Subtract line 5 from line 4.

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1	0	0				0
2	0	0				0
3	0	0				0
4	0	0	0	0	0	0
5						
6						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►

7 Amounts from line 4
 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources
 9 Net income from unrelated business activities, whether or not the business is regularly carried on
 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)
 11 **Total support.** Add lines 7 through 10
 12 Gross receipts from related activities, etc (see instructions)
 13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7	0	0	0	0	0	0
8	0	0				0
9						0
10	0	0				0
11						0
12					12	
13						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))
 15 Public support percentage from 2008 Schedule A, Part II, line 14
 16a **33 1/3% support test-2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ►
 b **33 1/3% support test-2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ►
 17a **10%-facts-and-circumstances test-2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►
 b **10%-facts-and-circumstances test-2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►
 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a ,or 17b, check this box and see instructions ►

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0				0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0				0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0				0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0				0
6 Total. Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►

	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0				0
13 Total support. (Add lines 9, 10c, 11, and 12)	0	0	0	0	0	0
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0.00%
19a 33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input checked="" type="checkbox"/>		

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Part I, Line 8 (990-EZ) - Other Revenue

	Description		Amount
1	FUND RAISING	1	2,923
2	RENTAL INCOME	2	3,375
3	CAMPING FEES	3	4,250
4	OTHER	4	1,624
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	
11		11	
12		12	
13		13	
14		14	
15		15	
16		16	
17		17	
18		18	
19		19	
20		20	

Part I, Line 16 (990-EZ) - Other Expenses

22,556

1	Travel	1
2	Meals and entertainment	2
3	Fundraising	3 4,691
4	Amortization	4 0
5	Conferences, conventions, and meetings	5 3,305
6	Depreciation	6 0
7	Depletion	7
8	Equipment rental and maintenance	8
9	Interest	9
10	Supplies	10 233
11	Telephone	11
12	Unrelated business income taxes	12
13	Taxes	13 5,107
14	National Foundation	14 1,068
15	Insurance Expense	15 4,505
16	Per Capita Expense	16 2,192
17	Other Expenses	17 1,455
18		18
19		19
20		20
21		21
22		22
23		23
24		24
25		25
26		26
27		27
28		28
29		29
30		30
31		31
32		32

Part I, Line 20 (990-EZ) - Other Changes in Net Assets or Fund Balances

	Description	Amount
1	Misc. adjustments not able to account for	1 2,200
2		2
3		3
4		4
5		5
6		6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17
18		18
19		19
20		20