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Form 990-PF

Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2009

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

For calendar year 2009, or tax year beginning 06/01/09, and ending 05/31/10

G Check all that apply	<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return
	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation RENNER FOUNDATION		A Employer identification number 34-0684303
	Number and street (or P O box number if mail is not delivered to street address) 1120 CHESTER AVENUE		Room/suite 470
	City or town, state, and ZIP code CLEVELAND OH 44114		B Telephone number (see page 10 of the instructions) 330-364-9900
			C If exemption application is pending, check here ► <input type="checkbox"/> D 1. Foreign organizations, check here ► <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		I Fair market value of all assets at end of year (from Part II, col (c), line 16) ► \$ 2,894,001 (Part I, column (d) must be on cash basis)	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)		200			
2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		8,451	8,451		
4 Dividends and interest from securities		51,176	51,176		
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		117,076			
b Gross sales price for all assets on line 6a	1,182,156				
7 Capital gain net income (from Part IV, line 2)			117,076		
8 Net short-term capital gain				0	
9 Income modifications					
10a Gross sales less returns & allowances					
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)	STMT 1	698	698		
12 Total. Add lines 1 through 11		177,601	177,401	0	
13 Compensation of officers, directors, trustees, etc					
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees (attach schedule)					
b Accounting fees (attach schedule)	STMT 2	7,800	4,814		
Other professional fees (attach schedule)	STMT 3	23,388	23,388		
17 Interest	STMT 4	3,958	519		
18 Taxes (attach schedule) (see page 14 of the instructions)					
19 Depreciation (attach schedule) and depletion					
20 Occupancy		1,564			
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses (att sch)	STMT 5	3,294	3,294		
24 Total operating and administrative expenses.		40,004	32,015	0	
Add lines 13 through 23					
25 Contributions, gifts, grants paid		117,000		117,000	
26 Total expenses and disbursements. Add lines 24 and 25		157,004	32,015	0	117,000
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements		20,597			
b Net investment income (if negative, enter -0-)			145,386		
c Adjusted net income (if negative, enter -0-)				0	

Assets	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
1	Cash—non-interest-bearing		24,957	9,027	9,027
2	Savings and temporary cash investments		187,966	64,118	64,118
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 (attach schedule) (see page 16 of the instructions)				
7	Other notes and loans receivable (att. schedule) ►				
	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 (attach schedule)	STMT 6	1,035	1,047	1,047
b	Investments—corporate stock (attach schedule)	SEE STMT 7	2,177,623	2,555,911	2,555,911
c	Investments—corporate bonds (attach schedule)	SEE STMT 8	262,930	263,806	263,806
11	Investments—land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach sch) ►				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach sch) ►				
15	Other assets (describe ►	SEE STATEMENT 9)		92	92
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		2,654,511	2,894,001	2,894,001
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 (attach schedule)				
22	Other liabilities (describe ►	SEE STATEMENT 10)	65		
23	Total liabilities (add lines 17 through 22)		65	0	
Net Assets or Fund Balances	24	Foundations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	25	Unrestricted	2,654,446	2,894,001	
26	Temporarily restricted				
	Permanently restricted				
27	Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 31.				
28	Capital stock, trust principal, or current funds				
29	Paid-in or capital surplus, or land, bldg , and equipment fund				
30	Retained earnings, accumulated income, endowment, or other funds				
31	Total net assets or fund balances (see page 17 of the instructions)		2,654,446	2,894,001	
	Total liabilities and net assets/fund balances (see page 17 of the instructions)		2,654,511	2,894,001	

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	2,654,446
2	Enter amount from Part I, line 27a	2	20,597
3	Other increases not included in line 2 (itemize) ► SEE STATEMENT 11	3	218,958
4	Add lines 1, 2, and 3	4	2,894,001
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,894,001

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			P	VARIOUS	VARIOUS
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a 1,182,156		1,065,080	117,076		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
a			117,076		
b					
c					
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	117,076	
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) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3		

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 page 18 of the 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	244,669	3,053,935	0.080116
2007	199,971	4,340,202	0.046074
2006	200,000	4,218,328	0.047412
2005	191,000	4,023,345	0.047473
2004	179,000	3,898,420	0.045916

2 Total of line 1, column (d)

2 0.266991

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 0.053398

4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5

4 2,929,874

5 Multiply line 4 by line 3

5 156,449

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 1,454

7 Add lines 5 and 6

7 157,903

8 Enter qualifying distributions from Part XII, line 4

8 117,000

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 on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)	1	2,908
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> 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)		
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	2,908
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	2,908
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	3,200
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	3,200
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	292
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ►	11	292
		Refunded	

Part VII-A Statements Regarding Activities

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?	Yes	No
1a		X	
1b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	Yes	No
1b		X	
1c	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	Yes	No
1c		X	
c	Did the foundation file Form 1120-POL for this year?	Yes	No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____	Yes	No
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ _____	Yes	No
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	Yes	No
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	Yes	No
3		X	
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	Yes	No
4a		X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	Yes	No
4b		X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	Yes	No
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?	Yes	No
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	Yes	No
7		X	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ► OH	Yes	No
8b		X	
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	Yes	No
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 on page 27)? If "Yes," complete Part XIV	Yes	No
9		X	
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	Yes	No
10		X	

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions) 11

12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? 12

13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? 13

Website address ► **N/A**
MJM SERVICES
1120 CHESTER AVENUE SUITE 470

Telephone no ► **216-241-3922**Located at ► **CLEVELAND, OH**ZIP+4 ► **44114**

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** □**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.

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)? Organizations relying on a current notice regarding disaster assistance check here N/A ►

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? N/A

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 ► 20 , 20 , 20 , 20

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 page 20 of the instructions) N/A

c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20

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

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 3b

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? 4a

4b 4b

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

5a	During the year did the foundation pay or incur any amount to	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? (see page 22 of the instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	<input type="checkbox"/> N/A	5b	
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? If "Yes," attach the statement required by Regulations section 53.4945-5(d)	<input type="checkbox"/> N/A <input type="checkbox"/> Yes <input type="checkbox"/> No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870	<input type="checkbox"/> 6b <input checked="" type="checkbox"/> X		
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/> 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 (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 12				

2. Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions).
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

►

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). 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 ►

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 (see page 24 of the instructions)

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 page 24 of the instructions

3

Total. Add lines 1 through 3 ►	
--------------------------------	--

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	2,790,264
b	Average of monthly cash balances	1b	184,227
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	2,974,491
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	2,974,491
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	44,617
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,929,874
6	Minimum investment return. Enter 5% of line 5	6	146,494

Part XI Distributable Amount (see page 25 of the 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	146,494
2a	Tax on investment income for 2009 from Part VI, line 5	2a	2,908
b	Income tax for 2009 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	2,908
3	Distrnbutable amount before adjustments Subtract line 2c from line 1	3	143,586
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	143,586
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	143,586

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes	1a	117,000
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1b	
b	Program-related investments—total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	
a	Suitability test (prior IRS approval required)	4	117,000
b	Cash distribution test (attach the required schedule)	5	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	117,000
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 (see page 26 of the instructions)		
6	Adjusted qualifying distributions. Subtract line 5 from line 4		

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				143,586
2 Undistributed income, if any, as of the end of 2009			116,781	
a Enter amount for 2008 only				
b Total for prior years 20_____, 20_____, 20_____				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e				
4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ 117,000			116,781	
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				219
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d); the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
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				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				143,367
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

Part XIV 'Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a	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				<input type="checkbox"/>	4942(j)(3) or	<input type="checkbox"/>	4942(j)(5)
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed				Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006				
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 page 28 of 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))
N/A

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
N/A

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 page 28 of the 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
N/A

b The form in which applications should be submitted and information and materials they should include
N/A

c Any submission deadlines
N/A

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

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
a Paid during the year HIRAM COLLEGE 11715 GARFIELD RD HIRAM OH 44234			BLACK BOX THEATRE	58,500
BETHANY COLLEGE BETHANY COLLEGE BETHANY WV 26032			SCHOLARSHIPS	58,500
Total			► 3a	117,000
b Approved for future payment N/A				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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	8,451	
4 Dividends and interest from securities			14	51,176	
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	117,076	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b OTHER INVESTMENT INCOME			14	698	
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		177,401	0
13 Total. Add line 12, columns (b), (d), and (e)			13		177,401

(See worksheet in line 13 instructions on page 28 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

REN099 RENNER FOUNDATION
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Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
OTHER INVESTMENT INCOME	\$ 698	\$ 698	\$ 698
TOTAL	\$ 698	\$ 698	\$ 0

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net
ACCOUNTING FEES	\$ 7,800	\$ 4,814	\$ 0
TOTAL	\$ 7,800	\$ 4,814	\$ 0

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net
INVESTMENT FEES	\$ 23,388	\$ 23,388	\$ 0
TOTAL	\$ 23,388	\$ 23,388	\$ 0

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net
FOREIGN TAXES	\$ 519	\$ 519	\$ 519
FEDERAL EXCISE TAX	\$ 3,239	\$ 3,239	\$ 3,239
OH EXCISE TAX	\$ 200	\$ 200	\$ 200
TOTAL	\$ 3,958	\$ 519	\$ 0

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Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$ 3,054	\$ 3,054	\$ 0	\$ 0
MANAGEMENT FEES	\$ 240	\$ 240	\$ 0	\$ 0
MISCELLANEOUS				
TOTAL	\$ 3,294	\$ 3,294	\$ 0	\$ 0

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Statement 6 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
US TREASURY	\$ 1,035	\$ 1,047	MARKET	\$ 1,047
TOTAL	\$ 1,035	\$ 1,047		\$ 1,047

Statement 7 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
	\$ 2,177,623	\$ 2,555,911	MARKET	\$ 2,555,911
TOTAL	\$ 2,177,623	\$ 2,555,911		\$ 2,555,911

Statement 8 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
	\$ 262,930	\$ 263,806	MARKET	\$ 263,806
TOTAL	\$ 262,930	\$ 263,806		\$ 263,806

Statement 9 - Form 990-PF, Part II, Line 15 - Other Assets

Description	Beginning of Year	End of Year	Fair Market Value
PREPAID EXCISE TAXES	\$ 92	\$ 92	\$ 92
TOTAL	\$ 0	\$ 92	\$ 92

Statement 10 - Form 990-PF, Part II, Line 22 - Other Liabilities

Description	Beginning of Year	End of Year
ACCRUED EXCISE TAX	\$ 65	\$ 65
TOTAL	\$ 65	\$ 0

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Statement 11 - Form 990-PF, Part III, Line 3 - Other Increases

Description	Amount
UNREALIZED GAIN	\$ 218,958
TOTAL	<u>\$ 218,958</u>

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Statement 12 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
		<u>Etc.</u>			
JOHN W. RENNER 26300 VILLAGE LANE #418 BEACHWOOD OH 44122	TRUSTEE	0.00	0	0	0
RICHARD R. RENNER 921 LOXFORD TERR SILVER SPRING MD 20901	TRUSTEE	0.00	0	0	0
TARA RENNER 114 BEL AIR DRIVE N. SYRACUSE NY 13212	TRUSTEE	0.00	0	0	0
MARY RENNER 12 WILSON LANE PETALUMA CA 94952	TRUSTEE	0.00	0	0	0
DAN RENNER 1099 CHAGRIN RIVER ROAD GATES MILLS OH 44040	TRUSTEE	0.00	0	0	0
ANN STILLWATER 5760 CHAMBERS HILL ROAD HARRISBURG PA 17111	TRUSTEE	0.00	0	0	0
DEBRA RENNER 36 CATHERINE STREET DELMAR NY 12054	PRESIDENT	0.00	0	0	0
STEVEN RENNER 1305 SARASAN CT VIRGINIA BEACH VA 23452	TREASURER	0.00	0	0	0
KAREN RENNER 1050 SODOM HUTCHINGS ROAD SE VIENNA OH 44473	VICE PRES	0.00	0	0	0

REN099 RENNER FOUNDATION
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Statement 12 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc. (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
JENNIFER PERCY-FALL 6971 N DELTONA BLVD CITRUS SPRINGS FL 34434	TRUSTEE	0.00	0	0	0
JANE RENNER SEE 8 CORNELL ROAD NEW FAIRFIELD CT 06812	SECRETARY	0.00	0	0	0
CARLTON B. SCHNELL 31450 SHAKER BLVD PEPPER PIKE OH 44124	TRUSTEE	0.00	0	0	0
BRETT PERCY 78 WEST HIGHLAND ROAD NORTHFIELD OH 44067	TRUSTEE	0.00	0	0	0
KEVIN PERCY 945 BAY DRIVE NEW SMYRNA BEACH FL 32168	TRUSTEE	0.00	0	0	0
ROBERT RENNER 2890 WEST LAKE ROAD, RD #1 SKANEATELES NY 13152	TRUSTEE	0.00	0	0	0
TAMARA RENNER 2890 WEST LAKE ROAD, RD #1 SKANEATELES NY 13152	TRUSTEE	0.00	0	0	0
J. ROBERT RENNER 26 MALAGA PLACE EAST MANHATTAN BEACH CA 90266	TRUSTEE	0.00	0	0	0
REID RENNER 895 ANDREWS ROAD SKANEATELES NY 13152	TRUSTEE	0.00	0	0	0

REN099 RENNER FOUNDATION
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Statement 12 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,
Etc. (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
JENNIE RENNER-YEOMANS 103 BLACKWOOD CARRBORO NC 27510	TRUSTEE	0.00	0	0	0

REN099 RENNER FOUNDATION
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Taxable Interest on Investments

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code
TOTAL	\$ 8,451		14	
	\$ 8,451			

Taxable Dividends from Securities

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code
TOTAL	\$ 51,176		14	
	\$ 51,176			

Form 990PF For: 2009
 Year Ended: 5/31/2010
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Schedule of Capital Gains and Losses

US Bank

Date	Unit	Stock	Proceeds	Cost	Gain/ (loss)
9/25/09	1,297	Am Century Inter Bond	19,200.00	(17,759.99)	1,440.01
9/25/09	1,374	Pimco	15,000.00	(14,225.95)	774.05
9/29/09	43	Abbot Labs	1,992.56	(1,873.51)	119.05
9/29/09	84	Alberto Culver	2,270.46	(1,902.60)	367.86
9/25/09	2,902	Am Century Vista Fund	37,064.78	(33,580.80)	3,483.98
9/29/09	34	Becton Dickinson	2,337.43	(2,096.78)	240.65
9/29/09	179	Ca Inc	3,934.31	(3,103.50)	830.81
9/29/09	321	Comcast Corpo	5,326.44	(5,173.72)	152.72
9/29/09	44	Conoco Phillips	1,977.74	(1,894.20)	83.54
9/29/09	26	Dun & Bradstreet	1,923.17	(2,111.46)	(188.29)
9/29/09	60	Ecolab	2,750.32	(2,391.60)	358.72
9/29/09	107	Emerson Electric	4,223.18	(3,933.38)	289.80
9/29/09	29	Exxon Mobile	1,982.96	(1,095.84)	887.12
9/29/09	108	Intel Corp	2,109.18	(1,749.31)	359.87
9/29/09	54	Monsanto	4,119.55	(4,856.76)	(737.21)
9/29/09	26	P G & E Corp	1,082.09	(982.28)	99.81
9/29/09	93	Pepsico	5,428.27	(4,458.35)	969.92
9/29/09	100	St Jude Med Inc	3,926.16	(3,410.80)	515.36
9/29/09	84	Stanley Wks	3,537.14	(3,249.12)	288.02
9/29/09	612	T Rowe Price	12,000.00	(9,758.03)	2,241.97
9/29/09	94	Texas Instruments	2,222.10	(3,850.47)	(1,628.37)
9/29/09	162	Verizon Communications	4,869.83	(6,936.96)	(2,067.13)
9/29/09	79	Wal Mart Stores	3,987.81	(3,917.41)	70.40
9/29/09	122	Weatherford Inter Ltd	2,554.84	(2,236.26)	318.58
12/10/09		Pimco LT Cap gains	84.97	-	84.97
12/10/09		Pimco ST Cap gains	305.48	-	305.48
12/10/09		T Rowe Price Mid Cap Fund ST Cap gains	17.72	-	17.72
12/10/09		T Rowe Price Sm Cap Val Adv ST Cap Gain	49.62	-	49.62
			146,278.11	(136,549.08)	9,729.03

Form 990PF For: 2009
 Year Ended: 5/31/2010
 EIN#: 34-0684303

Schedule of Capital Gains and Losses

Key Bank

Date	Units	Stock	Proceeds	Cost	Gain/ (loss)
8/31/09	0 29	Taiwan Semiconductor Mfg	3 00	(2 88)	0 12
9/21/09	415	Invesco	9,316 51	(10,585 45)	(1,268 94)
9/21/09	25	Alcon	3,381 91	(2,192 30)	1,189 61
9/21/09	1,355	Adobe	44,960 18	(26,383 66)	18,576 52
9/21/09	55	Anadarko Pete Corp	3,528 15	(2,148 65)	1,379 50
9/21/09	50	Barrick Gold Corp	1,945 44	(2,579 71)	(634 27)
9/21/09	45	Bed Bath & Beyond	1,674 85	(1,329 30)	345 55
9/21/09	200	Colgate Palmolive	14,942 61	(12,318 88)	2,623 73
9/21/09	385	Dell, Inc	6,473 68	(4,704 70)	1,768 98
9/21/09	10	Exelon Corp	504 48	(710 90)	(206 42)
9/21/09	405	General Electric	6,755 22	(7,592 95)	(837 73)
9/21/09	60	Goldman Sachs Group	10,655 12	(5,501 69)	5,153 43
9/21/09	10	H J Heinz	396 98	(341 90)	55 08
9/21/09	50	Hess Corp	2,790 42	(4,134 30)	(1,343 88)
9/21/09	90	Illinois Tool Works	3,901 39	(2,903 07)	998 32
9/21/09	420	Intel Corp	8,187 97	(7,476 00)	711 97
9/21/09	95	Intuitive Surgical	23,067 30	(13,869 44)	9,197 86
9/21/09	30	Johnson & Johnson	1,793 95	(1,850 84)	(56 89)
9/21/09	580	Juniper Networks	15,729 89	(12,794 50)	2,935 39
9/21/09	700	McDonald Corp	38,478 01	(41,534 86)	(3,056 85)
9/21/09	370	Merck & Co	11,948 69	(14,634 86)	(2,686 17)
9/21/09	480	Microsoft	11,999 69	(13,401 60)	(1,401 91)
9/21/09	405	News Corp	4,942 94	(3,201 92)	1,741 02
9/21/09	910	Oracle Corp	20,060 98	(14,489 45)	5,571 53
9/21/09	730	Pepsico Inc	42,302 48	(45,310 89)	(3,008 41)
9/21/09	415	Proctor & Gamble	22,766 31	(21,788 17)	978 14
9/21/09	165	Prudential Financial	8,663 92	(3,617 74)	5,046 18
9/21/09	50	Schwab Charles Corp	892 47	(853 50)	38 97
9/21/09	145	Target Corp	6,965 62	(5,866 79)	1,098 83
9/21/09	185	Toll Brothers	4,043 99	(4,521 40)	(477 41)
9/21/09	30	US Bancorp	670 18	(886 58)	(216 40)
9/21/09	1,145	Wal Mart Stores	57,156 93	(61,005 35)	(3,848 42)
2/11/10	170	Alcon	26,531 61	(14,529 90)	12,001 71
2/11/10	745	Tyco International	25,352 09	(15,504 47)	9,847 62
2/11/10	1,095	AT&T	27,341 91	(27,607 05)	(265 14)
2/11/10	260	Amgen Inc	14,960 20	(13,798 25)	1,161 95
2/11/10	225	Anadarko Pete Corp	14,057 87	(7,500 82)	6,557 05
2/11/10	20	Apache Corp	1,947 17	(1,871 77)	75 40
2/11/10	645	Barrick Corp	22,310 32	(27,009 84)	(4,699 52)
2/11/10	380	Bed Bath & Beyond	14,698 29	(9,058 00)	5,640 29
2/11/10	340	CVS/Caremark	11,145 12	(14,381 08)	(3,235 96)
2/11/10	20	Colgate Palmolive	1,584 97	(1,214 59)	370 38
2/11/10	1,055	Dell Inc	14,147 47	(12,747 60)	1,399 87
2/11/10	2,030	EMC Corp	34,275 10	(31,450 11)	2,824 99
2/11/10	514	Exelon Corp	22,590 06	(31,018 82)	(8,428 76)
2/11/10	1,375	Halliburton Corp	38,733 39	(25,110 40)	13,622 99
2/11/10	175	Hess Corp	9,969 62	(10,169 46)	(199 84)
2/11/10	35	Illinois Tool Corp	1,483 28	(1,128 97)	354 31
2/11/10	1,675	Intel Corp	32,528 25	(29,779 90)	2,748 35
2/11/10	30	Intuitive Surgical	9,756 17	(4,379 82)	5,376 35
2/11/10	625	Juniper Networks	15,624 86	(10,450 00)	5,174 86

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Schedule of Capital Gains and Losses

2/11/10	480	Lam Resh Corp	15,806 29	(13,375 34)	2,430 95
2/11/10	430	Estee Lauder Cos Inc	24,041 03	(16,072 88)	7,968 15
2/11/10	25	Merck & Company	919 48	(903 50)	15 98
2/11/10	525	Monsanto Co	38,912 55	(41,900 78)	(2,988 23)
2/11/10	4,075	Motorola Inc	26,813 56	(37,563 35)	(10,749 79)
2/11/10	140	Newmont Mining Corp	6,220 13	(5,944 70)	275 43
2/11/10	1,000	News Corp Inc	12,589 93	(7,740 00)	4,849 93
2/11/10	175	Nucor Corp	6,954 52	(8,372 82)	(1,418 30)
2/11/10	130	Oracle Corp	3,006 87	(2,003 30)	1,003 57
2/11/10	505	PNC Financial Services	25,778 51	(18,869 49)	6,909 02
2/11/10	215	PPG Inds Inc	12,429 18	(12,874 20)	(445 02)
2/11/10	125	Prudential Financial	5,893 71	(2,740 71)	3,153 00
2/11/10	720	Schlumberger Ltd	44,928 28	(54,064 80)	(9,136 52)
2/11/10	300	Sherwin Williams	19,034 75	(14,309 20)	4,725 55
2/11/10	805	Taiwan Semiconductor	7,760 18	(8,145 92)	(385 74)
2/11/10	365	Target Corp	17,866 56	(13,455 78)	4,410 78
2/11/10	20	Toll Brothers	379 79	(488 80)	(109 01)
2/11/10	1,195	U S Bancorp	28,106 16	(22,997 79)	5,108 37
2/11/10	160	Wal Mart Stores Inc	8,497 51	(7,462 40)	-1,035 11
			<hr/>	<hr/>	<hr/>
			1,035,878 00	(928,530 84)	107,347 16
			<hr/>	<hr/>	<hr/>
			1,182,156.11	(1,065,079.92)	117,076.19