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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**

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 **07/01/09**, and ending **06/30/10**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 Richard & Jane Manoogian Foundation		A Employer identification number 38-2531814
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 21001 Van Born Road		B Telephone number (see page 10 of the instructions) 313-274-8799
	City or town, state, and ZIP code Taylor MI 48180-1300		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"/>
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			E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 123,071,304 (Part I, column (d) must be on cash basis.)		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	4,638	4,638		
	4 Dividends and interest from securities	578,834	578,834		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	-264,843			
	b Gross sales price for all assets on line 6a 6,027,886				
	7 Capital gain net income (from Part IV, line 2)		0		
	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 2	18,350				
12 Total. Add lines 1 through 11	336,979	583,472	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages	26,020			26,020
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) See Stmt 3	4,665			4,665
	b Accounting fees (attach schedule) Stmt 4	226,952			226,952
	c Other professional fees (attach schedule) Stmt 5	969,355			969,355
	17 Interest	466,709			466,709
	18 Taxes (attach schedule) (see page 14 of the instructions) Stmt 6	101,420			95,767
	19 Depreciation (attach schedule) and depletion Stmt 7	153,126			
	20 Occupancy				
	21 Travel, conferences, and meetings	18,177			18,177
	22 Printing and publications				
	23 Other expenses (att. sch.) Stmt 8	853,050	18,143		834,237
	24 Total operating and administrative expenses. Add lines 13 through 23	2,819,474	18,143		2,641,882
	25 Contributions, gifts, grants paid	6,573,073			6,573,073
26 Total expenses and disbursements. Add lines 24 and 25	9,392,547	18,143	0	9,214,955	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-9,055,568				
b Net investment income (if negative, enter -0-)		565,329			
c Adjusted net income (if negative, enter -0-)			0		

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Form 990-PF (2009)

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
Assets	1	Cash—non-interest-bearing		1,000	1,000	1,000
	2	Savings and temporary cash investments		4,193,014	1,855,624	1,855,624
	3	Accounts receivable ▶	245,000			
		Less: allowance for doubtful accounts ▶		304,268	245,000	245,000
	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		388,752	383,099	383,099
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule) See Stmt 9		36,149,634	34,820,440	26,491,924
	c	Investments—corporate bonds (attach schedule)				
	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 ▶	9,581,950				
	Less: accumulated depreciation (attach sch.) ▶ Stmt 10	1,264,985	8,469,502	8,316,965	9,581,950	
15	Other assets (describe ▶ See Statement 11)		55,255,539	56,257,229	84,512,707	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		104,761,709	101,879,357	123,071,304	
Liabilities	17	Accounts payable and accrued expenses		2,702	1,175,918	
	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 12)		16,800,000	21,800,000	
	23	Total liabilities (add lines 17 through 22)		16,802,702	22,975,918	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>					
	and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>					
	and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds		87,959,007	78,903,439		
30	Total net assets or fund balances (see page 17 of the instructions)		87,959,007	78,903,439		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)		104,761,709	101,879,357		

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	87,959,007
2	Enter amount from Part I, line 27a	2	-9,055,568
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	78,903,439
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	78,903,439

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 Schedule Attached	P	Various	Various
b	See Schedule Attached	P	Various	Various
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	1,504,248		1,682,606	-178,358
b	1,790,638		1,978,898	-188,260
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				-178,358
b				-188,260
c				
d				
e				

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	-366,618
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	19,033,563	70,877,233	0.268543
2007	47,612,828	106,510,723	0.447024
2006	29,330,196	145,821,841	0.201137
2005	140,631,421	129,594,674	1.085164
2004	38,213,301	133,708,730	0.285795

2 Total of line 1, column (d)	2	2.287663
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	0.457533
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	71,132,802
5 Multiply line 4 by line 3	5	32,545,604
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	5,653
7 Add lines 5 and 6	7	32,551,257
8 Enter qualifying distributions from Part XII, line 4 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.	8	124,034,205

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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	5,653
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	5,653
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	5,653
6	Credits/Payments.		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	388,752
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	388,752
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" 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	383,099
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax 383,099 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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		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? Website address ► N/A	13	X	
14	The books are in care of ► Richard A. Manoogian 21001 Van Born Road Located at ► Taylor, MI	Telephone no. ► 313-274-8799 ZIP+4 ► 48180-1300		
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.

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
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?		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? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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?		X

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ 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 page 22 of the 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** ☒

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 (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
Richard A. Manoogian 21001 Van Born, MI 48180	Pres/Treasur 2.00	0	0	0
Eugene A. Gargaro, Jr. 21001 Van Born, MI 48180	Secretary 2.00	0	0	0
Jane C. Manoogian 21001 Van Born, MI 48180	Director 2.00	0	0	0

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
Michael Altman 11 East 68th Street New York NY 10021	Art Consulting	700,000
Whitman Consulting, LLC 965 E. Glengarry Circle Bloomfield Village MI 48301	Art Consulting	610,000
Eugene A. Gargaro 22 Renaud Grosse Pointe Shores MI 48236	Art Consulting	306,355
Masco Corporation 21001 Van Born Taylor MI 48180	Accounting	138,000
RAM Investment Group, Inc. 21001 Van Born Taylor MI 48180	Accounting	62,300
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 (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 IX 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	31,287,168
b	Average of monthly cash balances	1b	3,010,881
c	Fair market value of all other assets (see page 24 of the instructions)	1c	37,917,994
d	Total (add lines 1a, b, and c)	1d	72,216,043
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	72,216,043
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	1,083,241
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	71,132,802
6	Minimum investment return. Enter 5% of line 5	6	3,556,640

Part X 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	3,556,640
2a	Tax on investment income for 2009 from Part VI, line 5	2a	5,653
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	5,653
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	3,550,987
4	Recoveries of amounts treated as qualifying distributions	4	104,926,850
5	Add lines 3 and 4	5	108,477,837
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	108,477,837

Part XII Qualifying Distributions (see page 25 of the 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	9,214,955
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	114,819,250
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	124,034,205
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)	5	5,653
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	124,028,552

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				108,477,837
2 Undistributed income, if any, as of the end of 2009.				
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	6,140,284			
b From 2005				
c From 2006	20,574,187			
d From 2007	1,263,592			
e From 2008	13,603,412			
f Total of lines 3a through e	41,581,475			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 124,034,205				
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				108,477,837
e Remaining amount distributed out of corpus	15,556,368			
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	57,137,843			
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				0
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)	6,140,284			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	50,997,559			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006	20,574,187			
c Excess from 2007	1,263,592			
d Excess from 2008	13,603,412			
e Excess from 2009	15,556,368			

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

[illegible]

- 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 See Schedule Attached See Schedule Attached See Schedule Attached		Religious/Cultural Charitable Educational		 2,265,190 1,761,433 2,546,450
Total			▶ 3a	6,573,073
b Approved for future payment N/A				
Total			▶ 3b	

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Federal Statements

FYE: 6/30/2010

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>
J P Morgan Chase	\$ 2,912			
Comerica Janus Funds	1,684			
Smith Barney	32			
Keybank	10			
Total	<u>\$ 4,638</u>			

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>
J P Morgan Chase	\$ 138,314			
Masco Corporation	440,520			
Total	<u>\$ 578,834</u>			

Federal Statements

Statement 1 - Form 990-PF, Part 1, Line 6a - Sale of Assets

Whom Sold	Date Acquired	Date Sold	How Received		Cost	Expense	Depreciation	Net Gain/Loss
			Description					
Painting - Davis	6/3/2008	7/9/2009	Purchase	\$ 825,000	\$ 825,000	\$ -	\$ -	\$ -
Painting - Moran	6/3/2008	9/2/2009	Purchase	575,000	541,000			34,000
Painting - Silva	7/9/2009	10/1/2009	Purchase	850,000	825,000			25,000
Painting - Lawrence	5/30/2000	12/15/2009	Purchase	245,000	250,000			(5,000)
Painting - Smith	4/19/1999	12/15/1999	Purchase	98,000	58,725			39,275
Painting - Thompson	3/1/1999	12/15/2009	Purchase	140,000	131,500			8,500
	Subtotal			\$ 2,733,000	\$ 2,631,225	\$ -	\$ -	\$ 101,775
See Attached Schedule				1,504,248	1,682,606			(178,358)
See Attached Schedule				1,790,638	1,978,898			(188,260)
Total				\$ 6,027,886	\$ 6,292,729	\$ -	\$ -	\$ (264,843)

Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
Class Action Settlement Cardinal Rental Income	\$ 18,349	\$ -	\$ -
	1		
Total	\$ 18,350	\$ -	\$ -

Sold Securities
Richard and Jane Manoogian Foundation
Federal ID # 38-2531814
Date Range - 07/01/2009 Thru 06/30/2010

Security	Acquisition Date	Sale Date	Years Held	Unit Quantity	Unit Cost	Total Cost	Sale Price	Proceeds	Realized Gain/Loss
Short Term Activity:									
CATERPILLAR INC	06/17/09	07/21/09	0.093	5,000.00000	33.955	169,776.00	40.765	203,826.34	34,050.34
CATERPILLAR INC	06/22/09	07/21/09	0.079	5,000.00000	32.772	163,860.50	40.227	201,134.83	37,274.33
Subtotal for 2 positions				10,000.00000		333,636.50		404,961.17	71,324.67
DEERE & CO	06/17/09	10/14/09	0.326	5,000.00000	39.438	197,192.15	43.243	216,214.84	19,022.69
DEERE & CO	06/22/09	10/14/09	0.312	5,000.00000	38.916	194,580.00	43.233	216,164.71	21,584.71
Subtotal for 2 positions				10,000.00000		391,772.15		432,379.55	40,607.40
BP P L C	05/03/10	06/30/10	0.159	10,000.00000	47.943	479,432.00	28.190	281,896.22	-197,535.78
HALLIBURTON CO	05/03/10	06/30/10	0.159	10,000.00000	30.277	302,768.00	25.071	250,713.75	-52,054.25
WEATHRFORD INTERNAT	05/03/10	06/30/10	0.159	10,000.00000	17.500	174,998.00	13.430	134,297.72	-40,700.28
Total Short Term Activity						<u>1,682,606.65</u>		<u>1,504,248.41</u>	<u>-178,358.24</u>

Sold Securities
Richard and Jane Manoogian Foundation
Federal ID # 38-2531814
Date Range - 07/01/2009 Thru 06/30/2010

Security	Acquisition Date	Sale Date	Years Held	Unit Quantity	Unit Cost	Total Cost	Sale Price	Proceeds	Realized Gain/Loss
Long Term Activity:									
LOWES COS INC	12/14/07	08/12/09	1.663	20,000.00000	22.893	457,850.00	22.961	459,228.80	1,378.80
LOWES COS INC	12/14/07	09/16/09	1.759	10,000.00000	22.775	227,749.00	21.570	215,695.47	-12,053.53
COMERICA INC	11/01/07	09/28/09	1.910	5,000.00000	44.308	221,542.00	29.277	146,386.03	-75,155.97
COMERICA INC	11/01/07	10/14/09	1.953	5,000.00000	44.308	221,542.00	30.780	153,900.95	-67,641.05
COMERICA INC	01/04/08	10/14/09	1.778	5,000.00000	40.178	200,889.00	30.767	153,833.68	-47,055.32
Subtotal for 2 positions				10,000.00000		422,431.00		307,734.63	-114,696.37
LOWES COS INC	01/04/08	10/14/09	1.778	10,000.00000	21.211	212,113.00	21.790	217,900.32	5,787.32
GENERAL ELECTRIC CO	10/02/08	03/18/10	1.458	10,000.00000	22.510	225,100.00	18.090	180,897.69	-44,202.31
LOWES COS INC	01/04/08	04/19/10	2.290	10,000.00000	21.211	212,113.00	26.280	262,795.54	50,682.54
Total Long Term Activity						<u>1,978,898.00</u>		<u>1,790,638.48</u>	<u>-188,259.52</u>

Federal Statements**Statement 3 - Form 990-PF, Part I, Line 16a - Legal Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Dykema Gossett	\$ 2,089	\$	\$	\$ 2,089
Bodman LLP	2,576			2,576
Total	\$ 4,665	\$ 0	\$ 0	\$ 4,665

Statement 4 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Masco Corporation	\$ 138,000	\$	\$	\$ 138,000
Michael J Alexander, CPA	8,652			8,652
RAM Investment Group, Inc	62,300			62,300
Scott Sinclair PC	18,000			18,000
Total	\$ 226,952	\$ 0	\$ 0	\$ 226,952

Statement 5 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Whitman Consulting	\$ 610,000	\$	\$	\$ 610,000
Carl Anderson	25,000			25,000
Eugene A. Gargaro	306,355			306,355
Mark Evola	18,000			18,000
Sworek Consultants, Inc	10,000			10,000
Total	\$ 969,355	\$ 0	\$ 0	\$ 969,355

Federal Statements

Statement 6 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Federal Excise Tax	\$ 5,653			
Payroll Taxes	2,000	\$	\$	2,000
Property Taxes	93,747			93,747
State of Michigan Annual Report	20			20
Total	\$ 101,420	\$ 0	\$ 0	\$ 95,767

Statement 7 - Form 990-PF, Part I, Line 19 - Depreciation

Date Acquired	Description	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Mackinac House								
8/14/01	\$ 3,300,161 Land Improvements	\$ 666,379	S/L		39	\$ 84,619	\$	\$
Mackinac House								
5/16/02	20,483 Land Improvements	10,958	150DB		15	1,209		
Mackinac House								
10/25/02	31,769 Land Improvements	15,824	150DB		15	1,875		
Mackinac House								
6/13/02	209,746 Furniture & Fixtures	209,746	200DB		7			
Mackinac House								
1/08/03	28,343 Furniture & Fixtures	27,079	200DB		7	1,264		
Mackinac House								
4/23/04	91,038 Land Improvements	41,377	150DB		15	5,371		
Mackinac House								
5/07/04	3,915 Furniture & Fixtures	3,693	200DB		7	222		
Mackinac Island								
Land - Detroit, MI								
1/29/03	3,123,745 Land				0			
6/18/99	21,000 Land				0			
Mackinac House								
7/30/04	12,978 Improvements	1,650	S/L		39	333		
Mackinac House								
3/17/05	7,134 Improvements	785	S/L		39	183		
Mackinac House								
5/05/05	1,096 Land Improvements	386	150DB		15	71		

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FYE: 6/30/2010

Federal Statements**Statement 7 - Form 990-PF, Part I, Line 19 - Depreciation (continued)**

Description						
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Adjusted Net Income
Mackinac House - Furniture & Fixtures 7/16/04 \$	1,212	\$ 1,099	200DB	7	\$ 53	\$
Mackinac House - Furniture & Fixtures 3/03/06	117	80	200DB	7	11	
Building - Remodeling - Detroit, MI 4/01/07	857,920	49,495	S/L	39	21,998	
Mackinac House - Improvements 5/10/07	10,664	1,777	S/L	15	711	
Building - Detroit, MI 4/01/07	718,233	41,437	S/L	39	18,416	
Building - Remodeling - Detroit, MI 10/03/07	7,860	786	S/L	15	524	
Mackinac House - Improvements 6/12/08	114,214	8,249	S/L	15	7,614	
Mackinac House - Furniture & Fixtures 6/17/08	23,776	15,588	200DB	7	2,339	
Mackinac Island - Land - Hubbard Annex 4/07/08	400,195			0		
Mackinac House - Furniture & Fixtures 4/29/09	29,696	15,378	200DB	7	4,091	
Mackinac Island - Land - The Orchard 7/01/08	479,400			0		
Mackinac House - Improvements 6/19/09	86,666	93	S/L	39	2,222	
Total	\$ 9,581,361	\$ 1,111,859			\$ 153,126	\$ 0

Statement 8 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
Bank Charges	18,143	\$ 18,143	\$	\$

Federal Statements**Statement 8 - Form 990-PF, Part I, Line 23 - Other Expenses (continued)**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Building Operating Expenses	\$ 3,874			\$ 3,874
Consulting & Commission Expen	700,000			700,000
Dues & Memberships	375			375
Insurance	65,933			65,933
Repairs & Maintenance	5,835			5,835
Lease Property Expense	5,558			5,558
Miscellaneous Art Expense	27,568			27,568
Security Services	1,248			1,248
Shipping & Supplies	13,330			13,330
Utilities	10,346			10,346
Catalogs	170			170
Penalties	670			
Total	\$ 853,050	\$ 18,143	\$ 0	\$ 834,237

Federal Statements

FYE: 6/30/2010

Statement 9 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

<u>Description</u>		<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
Asahi Tech	573463 sh	\$ 12,507,507	\$ 12,507,507	Cost	\$ 226,518
Bank of America	49,110 sh	1,211,679	1,211,679	Cost	705,710
Caterpillar Inc	10,000 sh	333,637		Cost	
Chesapeake Ener	30,000 sh		686,401	Cost	628,500
Citigroup Inc	100,000 sh	4,350,961	4,350,961	Cost	376,000
Comerica Inc	15,000 sh	1,223,070	579,097	Cost	552,450
D R Horton Inc	46,666 sh	1,129,766	1,129,765	Cost	458,727
Deere & Co	10,000 sh	391,772		Cost	
Fifth Third Bankcorp	50,000 sh	1,739,739	1,739,739	Cost	614,500
Furniture Brands	280,000 sh	5,100,522	5,100,522	Cost	1,461,600
General Electric Co	10,000 sh	225,100		Cost	
HSBC Holdings Adr	10,000 sh		513,715	Cost	455,900
KB Home	20,000 sh	799,588	799,588	Cost	220,000
Keycorp New	50,000 sh	1,674,545	1,674,545	Cost	384,500
Lowes Cos Inc	30,000 sh	1,713,098	603,273	Cost	612,600
Masco Corp	1,718,400 Sh	996,821	996,821	Cost	18,489,984
Pulte Home Inc	40,000 sh	1,164,306	1,164,306	Cost	331,200
Trimas Corp	74,477 sh	1,587,523	1,587,523	Cost	842,335
Weathrford Inte	10,000 sh		174,998	Cost	131,400
Total		\$ 36,149,634	\$ 34,820,440		\$ 26,491,924

Federal Statements**Statement 10 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment**

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
Mackinac House	\$ 2,633,782	\$ 3,300,161	\$ 750,998	\$ 3,300,161
Mackinac House Improvements	219,102	231,845	23,617	231,845
Mackinac House Land Improvements	75,841	144,386	77,071	144,386
Mackinac House - Furniture & Fixture	24,142	296,805	280,643	296,805
Building - Detroit, MI	676,796	718,233	59,853	718,233
Building Leasehold Improv - Detroit	815,499	866,180	72,803	866,180
Land - Detroit, MI	21,000	21,000		21,000
Mackinac Island - Land	3,123,745	3,123,745		3,123,745
Mackinac Island - Land - Hubbard Ann	400,195	400,195		400,195
Mackinac Island - Land - The Orchard	479,400	479,400		479,400
Total	\$ 8,469,502	\$ 9,581,950	\$ 1,264,985	\$ 9,581,950

Federal Statements

FYE: 6/30/2010

Statement 11 - Form 990-PF, Part II, Line 15 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
See Schedule Attached	\$ 55,255,539	\$ 56,257,229	\$ 84,512,707
Total	<u>\$ 55,255,539</u>	<u>\$ 56,257,229</u>	<u>\$ 84,512,707</u>

Statement 12 - Form 990-PF, Part II, Line 22 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Bank Loan Payable	\$ 16,800,000	\$ 21,800,000
Total	<u>\$ 16,800,000</u>	<u>\$ 21,800,000</u>

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Paintings:		
Andrews, Benny	87,500	100,000
Andrews, Benny	78,400	95,000
Anshutz, Thomas	1,100,000	1,100,000
Atkinson, Jacob	15,000	15,000
Avery, Milton	445,000	445,000
Baker, George	5,500	6,000
Bannister, Edward Mitchell	71,725	90,000
Beard, William Holbrook	96,000	100,000
Bearden, Romare	235,000	250,000
Bearden, Romare	265,000	265,000
Bercham, Nicholaes	520,000	520,000
Biberstein, Franz	158,500	158,500
Bierstadt, Albert	1,500,000	1,500,000
Bingham, George Caleb	10,000,000	35,000,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Blashfield, Edwin Howland	100,125	120,000
Boldini, Giovanni	1,514,675	2,000,000
Boldini, Giovanni	1,353,150	2,000,000
Boutelle-Cole	1,548,000	1,548,000
Brooks, Nicholas Alden	37,500	37,500
Brown, John G.	31,250	31,250
Brown, John G.	18,750	18,750
Califano, Frank	43,750	43,750
Catlett, Elizabeth	55,500	55,500
Catlett, Elizabeth	115,000	115,000
Catlett, Elizabeth	216,000	216,000
Coolidge, Cassius Marcellus	602,800	602,800
Cropsey, Francis Jasper	150,175	150,175
Davey, Randall	24,140	24,140
Delaney, Beauford	190,500	190,500

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Duncanson, Robert Scott	165,350	165,350
Emmet, Lidia Field	40,425	60,000
Enneking, John J.	0	45,000
Frishmuth, Harriett W.	302,500	302,500
Gifford, Sanford Robinson	2,000,000	2,000,000
Gifford, Sanford Robinson	602,500	602,500
Grant, Sir Francis (Attr.)	27,600	30,000
Graves, Abbott Fuller	52,875	52,875
Guillermot, C. F.	12,000	12,000
Hall George Henry	127,185	140,000
Hamilton, Hamilton	93,720	240,000
Hartley, Marsden	1,762,500	1,762,500
Herzog, Hermann	61,525	65,000
Hopkin, Robert	2,737	17,737
Humphriss, Charles H.	31,250	31,250

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Hunt, Richard	80,425	80,425
Hunt, Richard	80,425	80,425
Inman, Henry	18,000	20,000
Kaye, Otis	11,250	11,250
Lawrence, Jacob	1,078,000	1,200,000
Lawrence, Jacob	2,214,000	2,214,000
Leutze, Emanuel Gottlieb	37,500	37,500
Lever, Richard Hayley	14,400	14,400
Lopez, Vincente	264,151	265,000
McAuliffe, John	55,000	55,000
Miller, Alfred Jacob	22,000	25,000
Moran, Thomas	1,250,000	1,250,000
Onderdonk, Julian	222,500	450,000
Peale, Rembrandt	145,500	250,000
Pippin, Horace	520,284	520,284

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Pippin, Horace	310,750	370,000
Pippin, Horace	680,850	680,850
Pippin, Horace	1,484,179	2,000,000
Prentice, Levi Wells	17,000	25,000
Pushman, Hovsep	56,763	70,000
Richards, William Trost	52,723	52,723
Richards, William Trost	36,250	80,000
Ritter, Henry	334,190	420,000
Ritter, Henry	82,500	82,500
Saar, Betye	35,000	42,500
Sargent, John Singer	2,750,000	2,750,000
Scudder, Janet	32,500	32,500
Sharp, John Henry	18,750	18,750
Smith, Hughie Lee	52,293	55,000
Stewart, Julius L.	762,000	1,000,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Stewart, Julius L.	184,175	184,175
Stewart, Julius L.	340,000	340,000
Tanner, Henry Ossawa	586,950	650,000
Tanner, Henry Ossawa	280,000	300,000
Tyler, James Gale	62,500	62,500
Vernet, Horace	451,070	451,070
Von Stoll, Leopold	33,979	40,000
White, Charles	46,000	60,000
White, Charles	536,406	536,406
White, Charles	415,675	415,675
Wood, Thomas Waterman	122,500	122,500
Woodruff, Hale	77,750	80,000
Wyeth, Andrew	6,251,250	6,500,000
Wyeth, Andrew	5,200,000	5,200,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Silver Items:		
Gorham, Mfg	112,445	112,445
Gorham, Mfg	117,244	117,244
Tiffany	28,993	28,993
Tiffany Bacchus - Head Punch Bowl	121,000	121,000
Cabinet - Rosewood Side	45,000	45,000
Cast Iron Garden Bench	469	480
Console - Mahogany	7,200	7,200
Indian Princess Portraits - Group of 2	9,000	9,000
Indian Princess Portraits - Group of 4	18,000	18,000
Jar - Martinez Blackware	255,500	255,500
Lamps:		
Boudoir	5,094	5,095
Dolphin Form	3,900	3,900
Puffy Boudoir	4,124	4,124
Puffy Boudoir	4,609	4,609

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Ming Dynasty Bed	295,000	295,000
MS Furniture	0	4,000
Renaissance Clamshell Fountain	1,265	1,265
Statue - Bacchanate After Clodion - Cast Iron	9,400	9,400
Table - Wood Center	20,400	20,400
Trains	247,825	247,825
Native American Indian Objects	<u>1,782,216</u>	<u>1,782,217</u>
Total	<u>56,257,229</u>	<u>84,512,707</u>

Form

4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2009Attachment
Sequence No **67**Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Richard & Jane Manoogian Foundation

Identifying number

38-2531814

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	48,028

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	105,098
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	153,126
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

DAA

There are no amounts for Page 2

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
1	Mackinac House	8/14/01	3,300,161				3,300,161	39 MM S/L	666,379	84,619
2	Mackinac House - Land Improvements	5/16/02	20,483				20,483	15 MQ150DB	10,958	1,209
3	Mackinac House - Land Improvements	10/25/02	31,769				31,769	15 HY 150DB	15,824	1,875
4	Mackinac House - Furniture & Fixtures	6/13/02	209,746				209,746	7 MQ200DB	209,746	0
5	Mackinac House - Furniture & Fixtures	1/08/03	28,343				28,343	7 HY 200DB	27,079	1,264
6	Mackinac House - Land Improvements	4/23/04	91,038				91,038	15 MQ150DB	41,377	5,371
7	Mackinac House - Furniture & Fixtures	5/07/04	3,915				3,915	7 MQ200DB	3,693	222
10	Mackinac House - Improvements	7/30/04	12,978				12,978	39 MM S/L	1,650	333
11	Mackinac House - Improvements	3/17/05	7,134				7,134	39 MM S/L	785	183
12	Mackinac House - Land Improvements	5/05/05	1,096				1,096	15 MQ150DB	386	71
13	Mackinac House - Furniture & Fixtures	7/16/04	1,212			X	606	7 MQ200DB	1,099	53
14	Mackinac House - Furniture & Fixtures	3/03/06	117				117	7 HY 200DB	80	11
16	Mackinac House - Improvements	5/10/07	10,664				10,664	15 HY S/L	1,777	711
18	Building - Remodeling - Detroit, MI	10/03/07	7,860				7,860	15 HY S/L	786	524
20	Mackinac House - Furniture & Fixtures	6/17/08	23,776			X	11,888	7 MQ200DB	15,588	2,339
24	Mackinac House - Furniture & Fixtures	4/29/09	29,696			X	14,848	7 MQ200DB	15,378	4,091
27	Mackinac House - Improvements	6/19/09	86,666				86,666	39 MM S/L	93	2,222
			<u>3,866,654</u>				<u>3,839,312</u>		<u>1,012,678</u>	<u>105,098</u>
Other Depreciation:										
8	Mackinac Island - Land	1/29/03	3,123,745				3,123,745	0 -- Land	0	0
9	Land - Detroit, MI	6/18/99	21,000				21,000	0 -- Land	0	0
15	Building - Remodeling - Detroit, MI	4/01/07	857,920				857,920	39 MO S/L	49,495	21,998
17	Building - Detroit, MI	4/01/07	718,233				718,233	39 MO S/L	41,437	18,416
19	Mackinac House - Improvements	6/12/08	114,214				114,214	15 MO S/L	8,249	7,614
21	Mackinac Island - Land - Hubbard Annex	4/07/08	400,195				400,195	0 -- Land	0	0
25	Mackinac Island - Land - The Orchard	7/01/08	479,400				479,400	0 -- Land	0	0
	Total Other Depreciation		<u>5,714,707</u>				<u>5,714,707</u>		<u>99,181</u>	<u>48,028</u>
	Total ACRS and Other Depreciation		<u>5,714,707</u>				<u>5,714,707</u>		<u>99,181</u>	<u>48,028</u>
	Grand Totals		9,581,361				9,554,019		1,111,859	153,126
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>9,581,361</u>				<u>9,554,019</u>		<u>1,111,859</u>	<u>153,126</u>

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Paintings:		
Andrews, Benny	87,500	100,000
Andrews, Benny	78,400	95,000
Anshutz, Thomas	1,100,000	1,100,000
Atkinson, Jacob	15,000	15,000
Avery, Milton	445,000	445,000
Baker, George	5,500	6,000
Bannister, Edward Mitchell	71,725	90,000
Beard, William Holbrook	96,000	100,000
Bearden, Romare	235,000	250,000
Bearden, Romare	265,000	265,000
Bercham, Nicholaes	520,000	520,000
Biberstein, Franz	158,500	158,500
Bierstadt, Albert	1,500,000	1,500,000
Bingham, George Caleb	10,000,000	35,000,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Blashfield, Edwin Howland	100,125	120,000
Boldini, Giovanni	1,514,675	2,000,000
Boldini, Giovanni	1,353,150	2,000,000
Boutelle-Cole	1,548,000	1,548,000
Brooks, Nicholas Alden	37,500	37,500
Brown, John G.	31,250	31,250
Brown, John G.	18,750	18,750
Califano, Frank	43,750	43,750
Catlett, Elizabeth	55,500	55,500
Catlett, Elizabeth	115,000	115,000
Catlett, Elizabeth	216,000	216,000
Coolidge, Cassius Marcellus	602,800	602,800
Cropsey, Francis Jasper	150,175	150,175
Davey, Randall	24,140	24,140
Delaney, Beauford	190,500	190,500

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Duncanson, Robert Scott	165,350	165,350
Emmet, Lidia Field	40,425	60,000
Enneking, John J.	0	45,000
Frishmuth, Harriett W.	302,500	302,500
Gifford, Sanford Robinson	2,000,000	2,000,000
Gifford, Sanford Robinson	602,500	602,500
Grant, Sir Francis (Attr.)	27,600	30,000
Graves, Abbott Fuller	52,875	52,875
Guillermot, C. F.	12,000	12,000
Hall George Henry	127,185	140,000
Hamilton, Hamilton	93,720	240,000
Hartley, Marsden	1,762,500	1,762,500
Herzog, Hermann	61,525	65,000
Hopkin, Robert	2,737	17,737
Humphriss, Charles H.	31,250	31,250

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Hunt, Richard	80,425	80,425
Hunt, Richard	80,425	80,425
Inman, Henry	18,000	20,000
Kaye, Otis	11,250	11,250
Lawrence, Jacob	1,078,000	1,200,000
Lawrence, Jacob	2,214,000	2,214,000
Leutze, Emanuel Gottlieb	37,500	37,500
Lever, Richard Hayley	14,400	14,400
Lopez, Vincente	264,151	265,000
McAuliffe, John	55,000	55,000
Miller, Alfred Jacob	22,000	25,000
Moran, Thomas	1,250,000	1,250,000
Onderdonk, Julian	222,500	450,000
Peale, Rembrandt	145,500	250,000
Pippin, Horace	520,284	520,284

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

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Artist	End of Year	
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Pippin, Horace	680,850	680,850
Pippin, Horace	1,484,179	2,000,000
Prentice, Levi Wells	17,000	25,000
Pushman, Hovsep	56,763	70,000
Richards, William Trost	52,723	52,723
Richards, William Trost	36,250	80,000
Ritter, Henry	334,190	420,000
Ritter, Henry	82,500	82,500
Saar, Betye	35,000	42,500
Sargent, John Singer	2,750,000	2,750,000
Scudder, Janet	32,500	32,500
Sharp, John Henry	18,750	18,750
Smith, Hughie Lee	52,293	55,000
Stewart, Julius L.	762,000	1,000,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
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Stewart, Julius L.	340,000	340,000
Tanner, Henry Ossawa	586,950	650,000
Tanner, Henry Ossawa	280,000	300,000
Tyler, James Gale	62,500	62,500
Vernet, Horace	451,070	451,070
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White, Charles	46,000	60,000
White, Charles	536,406	536,406
White, Charles	415,675	415,675
Wood, Thomas Waterman	122,500	122,500
Woodruff, Hale	77,750	80,000
Wyeth, Andrew	6,251,250	6,500,000
Wyeth, Andrew	5,200,000	5,200,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
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Gorham, Mfg	117,244	117,244
Tiffany	28,993	28,993
Tiffany Bacchus - Head Punch Bowl	121,000	121,000
Cabinet - Rosewood Side	45,000	45,000
Cast Iron Garden Bench	469	480
Console - Mahogany	7,200	7,200
Indian Princess Portraits - Group of 2	9,000	9,000
Indian Princess Portraits - Group of 4	18,000	18,000
Jar - Martinez Blackware	255,500	255,500
Lamps:		
Boudoir	5,094	5,095
Dolphin Form	3,900	3,900
Puffy Boudoir	4,124	4,124
Puffy Boudoir	4,609	4,609

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2010

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

<u>Artist</u>	<u>End of Year</u>	
	<u>(b) Book Value</u>	<u>(c) Fair Market Value</u>
Ming Dynasty Bed	295,000	295,000
MS Furniture	0	4,000
Renaissance Clamshell Fountain	1,265	1,265
Statue - Baccanate After Clodion - Cast Iron	9,400	9,400
Table - Wood Center	20,400	20,400
Trains	247,825	247,825
Native American Indian Objects	<u>1,782,216</u>	<u>1,782,217</u>
Total	<u><u>56,257,229</u></u>	<u><u>84,512,707</u></u>

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814
2009 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF
FOR THE YEAR ENDED JUNE 30, 2010

Page 7 - Part XII -

Qualifying Distributions - Line 2,

Amounts paid to acquire assets
used (or held for use) directly in carrying
out charitable, etc., purposes:

Painting by Giovanni Boldini put on display at,

Palazzo Massari
Corso Porta Mare, 9
Ferrara, Italy

2,000,000

Painting by George Caleb Bingham put on display at,

Metropolitan Museum of Art
5th Avenue at 82nd Street
New York, NY 10028

35,000,000

Painting by Boutelle-Cole put on display at,

Savannah College of Art & Design
22 E. Lathrup Avenue
Savannah, GA 31415

1,548,000

Painting by Giovanni Boldini put on display at,

Sterling & Francine Clark Art Institute
225 South Street
Williamstown, MA 01267

2,000,000

Painting by George Caleb Bingham put on display at,

Los Angeles County Museum of Art
5905 Wilshire Blvd.
Los Angeles, CA 90036

35,000,000

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814
2009 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF
FOR THE YEAR ENDED JUNE 30, 2010

Page 7 - Part XII -

Qualifying Distributions - Line 2,

Amounts paid to acquire assets
used (or held for use) directly in carrying
out charitable, etc., purposes:

Paintings put on display at,

Grand Hotel
Mackinac Island, MI 49757

By Giovanni Boldini	2,000,000
By Giovanni Boldini	2,000,000
By John G. Brown	31,250
By Hamilton Hamilton	240,000

Painting by George Caleb Bingham put on display at,

National Gallery of Art
Constitution Avenue
Washington, DC 20568

35,000,000

Totals

114,819,250

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814
2009 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF
FOR THE YEAR ENDED JUNE 30, 2010

Page 7 - Part XI -

Distributable Amount - Line 4

Recoveries of amounts treated
as qualifying distributions:

Paintings taken off display at,

Crooked Tree Art Center
461 E. Mitchell
Petosky, MI 49770

By Boutelle-Cole	1,548,000
By Cassius Marcellus Coolidge	602,675
By Francis Jasper Cropsey	150,175
By Julius L. Stewart	1,000,000

Painting by George Caleb Bingham taken off display at,

National Gallery of Art Constitution Avenue Washington, DC 20568	25,000,000
--	------------

Painting by Giovanni Boldini taken off display at,

Palazzo Massari Corso Porta Mare, 9 Ferrara, Italy	2,000,000
--	-----------

Painting by George Caleb Bingham taken off display at,

Metropolitan Museum of Art 5th Avenue at 82nd Street New York, NY 10028	35,000,000
---	------------

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814
2009 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF
FOR THE YEAR ENDED JUNE 30, 2010

Page 7 - Part XI -

Distributable Amount - Line 4

Recoveries of amounts treated
as qualifying distributions:

Painting by Boutelle-Cole taken off display at,

Savannah College of Art & Design
22 E. Lathrup Avenue
Savannah, GA 31415

1,548,000

Painting by Giovanni Boldini taken off display at,

Sterling & Francine Clark Art Institute
225 South Street
Williamstown, MA 01267

2,000,000

Painting by Jacob Lawrence taken off display at,

Kalamazoo Institute of Arts
314 S. Park Street
Kalamazoo, MI 49007

1,078,000

Painting by George Caleb Bingham taken off display at,

Los Angeles County Museum of Art
5905 Wilshire Blvd.
Los Angeles, CA 90036

35,000,000

Total

104,926,850

Richard and Jane Manoogian Foundation 38-2531814
 2009 Return of Private Foundation, Form 990-PF
 for the year ended June 30, 2010

Part XV, Supplementary Information
 Line 3a, Religious and Cultural Grants and Contributions
 Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
American Federation of Arts 305 E. 47th Street New York, NY 10017	Public	Operating Fund	1,300
Archives of American Art PO Box 37012, Victor Building Suite 2200, MRC 937 Washington, DC 20013-7012	Public	Operating Fund	105,000
Detroit Artists Market 4719 Woodward Avenue Detroit, MI 48201	Public	Operating Fund	300
Detroit Institute of Arts 5200 Woodward Avenue Detroit, MI 48202	Public	Operating Fund	2,084,160
Detroit Symphony Orchestra 3711 Woodward Avenue Detroit, MI 48201	Public	Operating Fund	6,500
The Dixon Gallery & Gardens 4339 Park Avenue Memphis, TN 38117	Public	Operating Fund	1,500
Motown Historical Museum 2648 W. Grand Blvd. Detroit, MI 48208	Public	Operating Fund	4,830
Museum Trustee Association 1776 I Street N.W., 9th Floor Washington, DC 20006	Public	Operating Fund	1,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF
for the year ended June 30, 2010

Part XV, Supplementary Information
Line 3a, Religious and Cultural Grants and Contributions
Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
San Francisco Artspace P.O. Box 2407 Sebastopol, CA 95472	Private	Operating Fund	50,000
St. John's Armenian Church 22001 Northwestern Highway Southfield, MI 48075	Public	Operating Fund	10,600
Total Religious and Cultural Contributions			<u>2,265,190</u>

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF
for year ended June 30, 2010

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
American Jewish Community 6735 Telegraph Road, #320 Bloomfield Hills, MI 48301	Public	Operating Fund	9,250
Barbara Ann Karmanos Cancer Institute 4100 John R Detroit, MI 48201	Public	Operating Fund	105,000
Childhelp USA Greater Detroit Chapter 21455 Melrose Avenue Building R, Suite 1 Southfield, MI 48075	Public	Operating Fund	23,500
The Community House 380 S. Bates Birmingham, MI 48009	Public	Operating Fund	1,000
Council of Michigan Foundations One S. Harbor Dr., Suite 3 Grand Haven, MI 49417	Public	Operating Fund	18,100
Detroit Institute of Ophthalmology 15415 East Jefferson Grosse Pointe Park, MI 48230	Public	Operating Fund	2,000
Detroit Public TV Foundation 1 Clover Ct. Wixom, MI 48393	Public	Operating Fund	250,000
Detroit Zoological Society 8450 W. Ten Mile Road Royal Oak, MI 48067	Public	Operating Fund	100,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF
for year ended June 30, 2010

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Grosse Pointe Historical Society Schwartz Building 381 Kercheval Avenue, Suite 2 Grosse Pointe Farms, MI 48236-3085	Public	Operating	3,000
Grosse Pointe Park Foundation 15115 E. Jefferson Avenue Grosse Pointe Park, MI 48230	Public	Operating Fund	250
The Henry Ford 20900 Oakwood Blvd. Dearborn, MI 48124-4088	Public	Operating Fund	200,300
Humane Society of Huron Valley 3100 Cherry Hill Road Ann Arbor, MI 48103	Public	Operating Fund	25,000
Illitch Charities 2211 Woodward Avenue Detroit, MI 48201-3400	Public	Operating Fund	5,242
Indian River Medical Center Foundation 1000 36th Street Vero Beach, FL 32960	Public	Operating Fund	5,000
The Junior League of Detroit 32 Lakeshore Road Grosse Pointe Farms, MI 48236	Public	Operating Fund	10,000
Mackinac Associates P.O. Box 567 Mackinaw City, MI 49701	Public	Operating Fund	461,925

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF
for year ended June 30, 2010

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Mackinac Island Community Foundation P. O. Box 1933 Mackinac Island, MI 49757	Public	Operating Fund	300
Mackinac Straits Health System Foundation 220 Burdette St. St. Ignace, MI 49781	Public	Operating Fund	35,000
Michigan Humane Society 30300 Telegraph Road Suite 220 Bingham Farms, MI 48025	Public	Operating Fund	15,500
The Nature Conservancy in Michigan 101 East Grand River Ave. Lansing, MI 48906	Public	Operating Fund	100,000
Planned Parenthood Mid and South Michigan P. O. Box 3673 3100 Professional Drive Ann Arbor, MI 48106	Public	Operating Fund	2,500
Restore the Horse Foundation 6000 E. Davison Avenue Detroit, MI 48212	Public	Operating Fund	566
St. John Health Foundation 1471 12 Mile Road Madison Heights, MI 48071	Public	Operating Fund	100,000
Tau Beta Association 962 Berkshire Grosse Pointe Park, MI 48230	Public	Operating Fund	3,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF
for year ended June 30, 2010

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
United Way for Southeastern Michigan 660 Woodward Avenue, Suite 300 Detroit, MI 48226-1899	Public	Operating Fund	25,000
University of Michigan - PNR & D Program for Understanding Neurological Diseases 3003 South State Street, Suite 8000 Ann Arbor, MI 48109-1288	Public	Operating Fund	50,000
University of Michigan W. K. Kellogg Eye Center 1000 Wall Street Ann Arbor, MI 48105	Public	Operating Fund	200,000
U. S. Department of State Diplomatic Reception Rooms 2201 C Street N.W. M/FA RM 8213 Washington, DC 20520	Public	Operating Fund	10,000
Total Charitable Contributions			<u>1,761,433</u>

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF
for year ended June 30, 2010

Part XV, Supplementary Information
Line 3a, Educational Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
AGBU Alex and Marie Manoogian School 22001 Northwestern Hwy Southfield, MI 48075	Public	Operating Fund	19,000
CATCH 223 Fisher Building 3011 West Grand Blvd. Detroit, MI 48202	Public	Operating Fund	10,000
College For Creative Studies 201 East Kirby Detroit, MI 48202	Public	Operating Fund	202,650
Cranbrook Educational Community P.O. Box 801 Bloomfield Hills, MI 48303-0801	Public	Operating Fund	100,000
Michigan State University 300 Spartan Way East Lansing, MI 48824-1005	Public	Operating Fund	50,000
Savannah College of Art and Design 126 E. Gaston Savannah, GA 31401	Public	Operating Fund	100,000
Wayne State University Law School 5475 Woodward Avenue Detroit, MI 48202	Public	Operating Fund	50,000
Yale University - Alumni Fund Office of Development P.O. Box 2038 New Haven, CT 06521-2038	Public	Operating Fund	10,000

Richard and Jane Manoogian Foundation 38-2531814
2009 Return of Private Foundation, Form 990-PF
for year ended June 30, 2010

Part XV, Supplementary Information
Line 3a, Educational Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Yale University Art Gallery P.O. Box 208271 New Haven, CT 06520-8271	Public	Operating Fund	2,004,800
Total Educational Contributions			<u>2,546,450</u>

Form 8868
(Rev. April 2009)Department of the Treasury
Internal Revenue ServiceApplication for Extension of Time To File an
Exempt Organization Return

OMB No 1545-1709

▶ File a separate application for each return.

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

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

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

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

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization Richard & Jane Manoogian Foundation	Employer identification number 38-2531814
	Number, street, and room or suite no. If a P.O. box, see instructions 21001 Van Born Road	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Taylor MI 48180-1300	

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

- | | | |
|---|---|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input checked="" type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶
- Richard A. Manoogian**

Telephone No. ▶ **313-274-8799**

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 **02/15/11**, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

- ▶ ☐ calendar year or
- ▶ ☒ tax year beginning **07/01/09**, and ending **06/30/10**.

- 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	\$	388,752
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	\$	388,752
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.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)