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

2009

Department of the Treasury  
Internal Revenue Service

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 7/01, 2009, and ending 6/30, 2010

G Check all that apply:  Initial return  Initial Return of a former public charity  Final return  
 Amended return  Address change  Name changeUse the  
IRS label.  
Otherwise,  
print  
or type.  
See Specific  
Instructions.THE WHITTIER EDUCATIONAL FOUNDATION  
3020 EL CERRITO PLAZA #145  
EL CERRITO, CA 94530H Check type of organization  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundationI Fair market value of all assets at end of year (from Part II, column (c), line 16) J Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

► \$ 4,511,986. (Part I, column (d) must be on cash basis)

A Employer identification number  
77-0525014

B Telephone number (see the instructions)  
(510) 528-7088

C If exemption application is pending, check here ►

D 1 Foreign organizations, check here ►

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

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

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see 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 (att sch)	134,102.			
	2 Ck ► <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	145,166.	145,166.	145,166.	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 1a	-773,426.			
	b Gross sales price for all assets on line 6a	416,846.			
	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 and allowances				
	b Less Cost of goods sold				
	c Gross profit/(loss) (att sch)				
	11 Other income (attach schedule)				
	SEE STATEMENT 1	1,197,082.			
	12 Total Add lines 1 through 11	702,924.	145,166.	145,166.	
	13 Compensation of officers, directors, trustees, etc.	0.			
	14 Other employee salaries and wages	272,391.		272,391.	
	15 Pension plans, employee benefits	13,230.		12,230.	
	16a Legal fees (attach schedule) SEE STM 3	650.		650.	
	b Accounting fees (attach sch) SEE STM 3	18,084.		18,084.	
	c Other prof fees (attach sch)				
	17 Interest	9,449.		9,449.	
	18 Taxes (attach schedule) SEE STM 4	26,344.		26,344.	
	19 Depreciation (attach sch) and depletion	3,217.			
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	SEE STATEMENT 5	114,740.		90,172.	
ADMINISTRATIVE EXPENSES	24 Total operating and administrative expenses. Add lines 13 through 23	458,105.		429,320.	
	25 Contributions, gifts, grants paid				
	26 Total expenses and disbursements. Add lines 24 and 25	458,105.	0.	0.	429,320.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	244,819.			
	b Net investment income (if negative, enter -0-)		145,166.		
	c Adjusted net income (if negative, enter -0-)			145,166.	

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
A S S E T S	1 Cash – non-interest-bearing		32,863.	600.	600.
	2 Savings and temporary cash investments				
	3 Accounts receivable .. ► 3,547.				
	Less allowance for doubtful accounts ►	39,309.	3,547.	3,547.	
	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 the instructions) ..				
	7 Other notes and loans receivable (attach sch) .. ►				
	Less allowance for doubtful accounts ►				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges	2,101.	5,060.	5,060.	
	10a Investments – U S and state government obligations (attach schedule)				
	b Investments – corporate stock (attach schedule) <u>STATEMENT 6</u>	10,211,939.	9,393,715.	4,304,209.	
	c Investments – corporate bonds (attach schedule)				
L I A B I L I T I E S	11 Investments – land, buildings, and equipment. basis .. ►				
	Less accumulated depreciation (attach schedule) ►				
	12 Investments – mortgage loans				
	13 Investments – other (attach schedule)				
	14 Land, buildings, and equipment basis ► 348,121.				
	Less. accumulated depreciation (attach schedule) <u>SEE STMT 7</u> ► 306,055.	83,009.	42,066.	42,066.	
	15 Other assets (describe ► <u>SEE STATEMENT 8</u> )	137,640.	156,504.	156,504.	
	16 Total assets (to be completed by all filers – see instructions. Also, see page 1, item l)	10,506,861.	9,601,492.	4,511,986.	
	17 Accounts payable and accrued expenses	101,622.	10,518.		
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, & other disqualified persons				
	21 Mortgages and other notes payable (attach schedule)				
	22 Other liabilities (describe ► <u>SEE STATEMENT 9</u> )	3,259.	59.		
	23 Total liabilities (add lines 17 through 22)	104,881.	10,577.		
N F E T N D A S B S E T A S N C O R S	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ► <input checked="" type="checkbox"/>				
	24 Unrestricted	10,401,980.	9,590,915.		
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ► <input type="checkbox"/>				
	27 Capital stock, trust principal, or current funds				
	28 Paid-in or capital surplus, or land, building, and equipment fund				
	29 Retained earnings, accumulated income, endowment, or other funds				
	30 Total net assets or fund balances (see the instructions)	10,401,980.	9,590,915.		
	31 Total liabilities and net assets/fund balances (see the instructions)	10,506,861.	9,601,492.		

## 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	10,401,980.
2 Enter amount from Part I, line 27a	2	244,819.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3.	4	10,646,799.
5 Decreases not included in line 2 (itemize) ► <u>SEE STATEMENT 10</u>	5	1,055,884.
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	9,590,915.

**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 shares MLC Company)			(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a LOSS ON CALLS			P	VARIOUS	5/19/10
b LOSS ON STOCKS			P	VARIOUS	6/08/10
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 416,846.			522,497.	-522,497.	
b			667,775.	-250,929.	
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) Fair Market Value as of 12/31/69		(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h)) gain minus column (k), but not less than -0- or Losses (from column (h))	
a				-522,497.	
b				-250,929.	
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	-773,426.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)				3	-773,426.
If gain, also enter in Part I, line 8, column (c) (see the instructions). If (loss), enter -0- in Part I, line 8					

**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 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 (column (b) divided by column (c))
2008	524,158.	4,008,928.	0.130748
2007	707,392.	5,660,080.	0.124979
2006	760,571.	6,154,509.	0.123579
2005	1,072,274.	6,271,203.	0.170984
2004	1,077,378.	7,392,508.	0.145739

2 Total of line 1, column (d)

2 0.696029

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 0.139206

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

4 3,065,074.

5 Multiply line 4 by line 3

5 426,677.

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

6 1,452.

7 Add lines 5 and 6

7 428,129.

8 Enter qualifying distributions from Part XII, line 4

8 429,320.

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

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see 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 instr.)		
1	1,452.	
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	
2	0.	
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)	
3	1,452.	
4	0.	
5	1,452.	
6	Credits/Payments	
6a		
6b		
6c	2,400.	
6d		
7	Total credits and payments. Add lines 6a through 6d 2,400.	
8	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached 42.	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed 0.	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 906.	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ► 906.	Refunded ► 906.
	► 11	0.

**Part VII-A Statements Regarding Activities**

	Yes	No
1a	<input checked="" type="checkbox"/>	
1b	<input checked="" type="checkbox"/>	
1c	<input checked="" type="checkbox"/>	
2	<input checked="" type="checkbox"/>	
3	<input checked="" type="checkbox"/>	
4a	<input checked="" type="checkbox"/>	
4b	N/A	
5	<input checked="" type="checkbox"/>	
6	<input checked="" type="checkbox"/>	
7	<input checked="" type="checkbox"/>	
8a	Enter the states to which the foundation reports or with which it is registered (see the instructions) ► CA	
8b	<input checked="" type="checkbox"/>	
9	<input checked="" type="checkbox"/>	
10	<input checked="" type="checkbox"/>	

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?

1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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.

1c Did the foundation file Form 1120-POL for this year?

1d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year  
 (1) On the foundation ► \$ 0. (2) On foundation managers ► \$ 0.

1e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities

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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?  
 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

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?

7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV.

8a Enter the states to which the foundation reports or with which it is registered (see the instructions) ► CA

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

9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If 'Yes,' complete Part XIV

10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses

**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 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 13  X

14 The books are in care of ► CARLA S. LUNDSTROM Telephone no. ► (510) 528-7088  
Located at ► 540 ASHBURY AVENUE EL CERRITO CA ZIP + 4 ► 94530

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** – Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A  N/A

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

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	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? <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <span style="border: 1px solid black; padding: 2px;">Yes</span> <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)? <span style="border: 1px solid black; padding: 2px;">Yes</span> <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.) <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
1b If any answer is 'Yes' to 1a(1)-(6), did <b>any</b> 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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <span style="border: 1px solid black; padding: 2px;">No</span>		
1c 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? <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
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? <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
If 'Yes,' list the years ► <u>20__ , 20__ , 20__ , 20__</u>		
b Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer 'No' and attach statement – see the instructions) <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
c If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. ► <u>20__ , 20__ , 20__ , 20__</u>		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <span style="border: 1px solid black; padding: 2px;">Yes</span> <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) <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		
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? <span style="border: 1px solid black; padding: 2px;">Yes</span> <input checked="" type="checkbox"/> No		

**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  
 Yes  No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

(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 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 instructions)?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?

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?

7b N/A

**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 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
RONALD J. WHITTIER 3020 EL CERRITO PLAZA #145 EL CERRITO, CA 94530	CHAIRMAN 10.00	0.	0.	0.
ELLEN FINGERHUT WHITTIER 3020 EL CERRITO PLAZA #145 EL CERRITO, CA 94530	CFO/SECRTARY 0	0.	0.	0.
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----

**2 Compensation of five highest-paid employees (other than those included on line 1—see 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
MARGARET FRY 3020 EL CERRITO PLAZA #145 EL CERRITO, CA 94530	OFFICE MNGR 40	53,096.	0.	0.
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----

Total number of other employees paid over \$50,000

&gt;

0

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

3 Five highest-paid independent contractors for professional services – (see 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

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	TECH FUTURES IS A TECHNOLOGY TRAINING PROGRAM DESIGNED TO PROVIDE ADVANCED INTERNET COMPUTER TRAINING FOR HIGH SCHOOL YOUTHS FROM LOW INCOME FAMILIES.	419,478.
2		
3		
4		

**Part IX-B** Summary of Program-Related Investments (see 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		
3		
All other program-related investments See instructions		
Total. Add lines 1 through 3		0

All other program-related investments See instructions

3

**Total.** Add lines 1 through 3

0.

**BAA**

<b>Part X Minimum Investment Return</b> (All domestic foundations must complete this part. Foreign foundations, see instructions.)	
1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes	
a Average monthly fair market value of securities	1a 3,085,250.
b Average of monthly cash balances	1b 26,500.
c Fair market value of all other assets (see instructions)	1c
d <b>Total</b> (add lines 1a, b, and c)	1d 3,111,750.
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 3,111,750.
4 Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4 46,676.
5 <b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5 3,065,074.
6 <b>Minimum investment return.</b> Enter 5% of line 5	6 153,254.

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ►  and do not complete this part.)

1 Minimum investment return from Part X, line 6	N/A	1
2a Tax on investment income for 2009 from Part VI, line 5	2a	
b Income tax for 2009 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	
3 Distributable amount before adjustments Subtract line 2c from line 1	3	
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	
6 Deduction from distributable amount (see instructions)	6	
7 <b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	

**Part XII Qualifying Distributions** (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes		
a Expenses, contributions, gifts, etc – total from Part I, column (d), line 26	1a	429,320.
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	
3 Amounts set aside for specific charitable projects that satisfy the.	3a	
a Suitability test (prior IRS approval required)	3b	
b Cash distribution test (attach the required schedule)	4	429,320.
4 <b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	5	1,452.
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 instructions)	6	427,868.
6 <b>Adjusted qualifying distributions.</b> 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 instructions)**

N/A

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7...				
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				
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: ► \$ _____				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2009 distributable amount				
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) )				xx
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 instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a. Taxable amount — see instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see 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				

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

<b>1a</b> 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	► 3/27/01																																						
<b>b</b> Check box to indicate whether the foundation is a private operating foundation described in section	<input checked="" type="checkbox"/> 4942(j)(3) or		<input type="checkbox"/> 4942(j)(5)																																				
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	<table border="1"> <thead> <tr> <th>Tax year</th> <th colspan="3">Prior 3 years</th> <th></th> </tr> <tr> <th>(a) 2009</th> <th>(b) 2008</th> <th>(c) 2007</th> <th>(d) 2006</th> <th>(e) Total</th> </tr> </thead> <tbody> <tr> <td>145,166.</td> <td>200,446.</td> <td>88,934.</td> <td>84,276.</td> <td>518,822.</td> </tr> <tr> <td>123,391.</td> <td>170,379.</td> <td>75,594.</td> <td>71,635.</td> <td>440,999.</td> </tr> <tr> <td>429,320.</td> <td>526,697.</td> <td>708,521.</td> <td>762,167.</td> <td>2,426,705.</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>0.</td> </tr> <tr> <td>429,320.</td> <td>526,697.</td> <td>708,521.</td> <td>762,167.</td> <td>2,426,705.</td> </tr> </tbody> </table>				Tax year	Prior 3 years				(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total	145,166.	200,446.	88,934.	84,276.	518,822.	123,391.	170,379.	75,594.	71,635.	440,999.	429,320.	526,697.	708,521.	762,167.	2,426,705.					0.	429,320.	526,697.	708,521.	762,167.	2,426,705.
Tax year	Prior 3 years																																						
(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total																																			
145,166.	200,446.	88,934.	84,276.	518,822.																																			
123,391.	170,379.	75,594.	71,635.	440,999.																																			
429,320.	526,697.	708,521.	762,167.	2,426,705.																																			
				0.																																			
429,320.	526,697.	708,521.	762,167.	2,426,705.																																			
<b>b</b> 85% of line 2a.																																							
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed																																							
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities																																							
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities																																							
Subtract line 2d from line 2c																																							
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:																																							
<b>a</b> 'Assets' alternative test – enter																																							
(1) Value of all assets																																							
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)																																							
<b>b</b> 'Endowment' alternative test – enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed																																							
<b>c</b> '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)(ii)																																							
(3) Largest amount of support from an exempt organization																																							
(4) Gross investment income																																							

**Part XV Supplementary Information** (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see 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))

RONALD J. WHITTIER

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

NONE

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

Check here ►  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc, (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed

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

c Any submission deadlines

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

**Part XV** **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				N/A
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a</b> Paid during the year				
<b>Total</b>				► 3a
<b>b</b> Approved for future payment				
<b>Total</b>				► 3b

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

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a <u>WORK EXPERIENCE PROGRAMS</u>			3	18,162.	
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	145,166.	
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	-773,426.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a <u>UNREALIZED GAINS/LOSSES</u>			3	1,178,920.	
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				568,822.	
13 Total. Add line 12, columns (b), (d), and (e)					13 568,822.

(See worksheet in the instructions for line 13 to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See the instructions )
11A	THE WORK EXPERIENCE PROGRAM CURRENTLY CONDUCTED WITH THE CITY OF RICHMOND, CA.
	IS DESIGNED TO ENABLE STUDENTS TO APPLY THEIR CLASSROOM KNOWLEDGE OF ADVANCED
	COMPUTER TRAINING TO A REAL WORLD CASE STUDY.

**Part XVII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash . . .

**(2) Other assets**

**b Other transactions:**

- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets .
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

	Yes	No
1a (1)		X
1a (2)		X
1b (1)		X
1b (2)		X
1b (3)		X
1b (4)		X
1b (5)		X
1b (6)		X
1c		X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

<b>(a) Line no.</b>	<b>(b) Amount involved</b>	<b>(c) Name of noncharitable exempt organization</b>	<b>(d) Description of transfers, transactions, and sharing arrangements</b>
N/A			

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes  No

**b** If 'Yes,' complete the following schedule.

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

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

► Ronald T. Whithier  
Signature of officer or trustee

✓ 5/12/11 ► CEO

Preparer's signature ►		Date	Preparer's Identifying number (See Signature in the instrs)	
Paid Pre- parer's Use Only	Preparer's signature	5/5/11	Check if self- employed ►	N/A
	Firm's name (or yours if self- employed), address, and ZIP code	GLEICHER, TILLEY & LEONARD 12800 RIVERSIDE DR., 3RD FLOOR STUDIO CITY, CA 91607	EIN ►	N/A
			Phone no ►	(818) 509-0066

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**STATEMENT 1**  
**FORM 990-PF, PART I, LINE 11**  
**OTHER INCOME**

	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
UNREALIZED GAINS/LOSSES WORK EXPERIENCE PROGRAMS	\$ 1,178,920. 18,162.		
TOTAL	\$ 1,197,082.	\$ 0.	\$ 0.

**STATEMENT 2**  
**FORM 990-PF, PART I, LINE 16A**  
**LEGAL FEES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	\$ 650.			\$ 650.
TOTAL	\$ 650.	\$ 0.	\$ 0.	\$ 650.

**STATEMENT 3**  
**FORM 990-PF, PART I, LINE 16B**  
**ACCOUNTING FEES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING/BOOKKEEPING TAX & OTHER SERVICES	\$ 11,584. 6,500.			\$ 11,584. 6,500.
TOTAL	\$ 18,084.	\$ 0.	\$ 0.	\$ 18,084.

**STATEMENT 4**  
**FORM 990-PF, PART I, LINE 18**  
**TAXES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL TAXES	\$ 1,383.			\$ 1,383.
PAYROLL TAXES	24,951.			24,951.
STATE TAXES	10.			10.
TOTAL	\$ 26,344.	\$ 0.	\$ 0.	\$ 26,344.

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**STATEMENT 5**  
**FORM 990-PF, PART I, LINE 23**  
**OTHER EXPENSES**

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
AMORTIZATION	\$ 54,584.			N/A
BANK CHARGES	577.			\$ 577.
CLSRM FAC/INFRASTRUCTURE	26,723.			26,723.
CONTRIBUTIONS	1,000.			1,000.
DUES & SUBSCRIPTIONS	240.			240.
INSTRUCTION & CURRICULUM DEV	4,031.			4,031.
INSTRUCTION & CURRICULUM SUPPORT	25,236.			25,236.
INSURANCE D & O	2,185.			2,185.
JOB TRAINING & PLACEMENT	-1,023.			17,895.
LICENSE & PERMITS	95.			95.
MISCELLANEOUS	14.			14.
PAYROLL PROCESSING	7,028.			7,028.
POSTAGE & DELIVERY	1,020.			1,020.
PRIOR PERIOD DEPRECIATION ADJ	-11,098.			
STAFF RECOGNITION/TRAINING	1,043.			1,043.
SUSPENSE	235.			235.
WORKERS COMP INSURANCE	2,850.			2,850.
<b>TOTAL</b>	<b>\$ 114,740.</b>	<b>\$ 0.</b>	<b>\$ 0.</b>	<b>\$ 90,172.</b>

**STATEMENT 6**  
**FORM 990-PF, PART II, LINE 10B**  
**INVESTMENTS - CORPORATE STOCKS**

CORPORATE STOCKS	INVESTMENTS IN CORPORATE STOCK	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
		COST	TOTAL	\$ 9,393,715. \$ 4,304,209.
				\$ 9,393,715. \$ 4,304,209.

**STATEMENT 7**  
**FORM 990-PF, PART II, LINE 14**  
**LAND, BUILDINGS, AND EQUIPMENT**

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE	FAIR MARKET VALUE
FURNITURE AND FIXTURES	\$ 65,985.	\$ 65,097.	\$ 888.	\$ 888.
MACHINERY AND EQUIPMENT	199,507.	192,502.	7,005.	7,005.
IMPROVEMENTS	53,892.	19,719.	34,173.	34,173.
MISCELLANEOUS	28,737.	28,737.	0.	0.
<b>TOTAL</b>	<b>\$ 348,121.</b>	<b>\$ 306,055.</b>	<b>\$ 42,066.</b>	<b>\$ 42,066.</b>

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**STATEMENT 8**  
**FORM 990-PF, PART II, LINE 15**  
**OTHER ASSETS**

	BOOK VALUE	FAIR MARKET VALUE
NET INTANGIBLE ASSETS	\$ 156,504.	\$ 156,504.
TOTAL	<u>\$ 156,504.</u>	<u>\$ 156,504.</u>

**STATEMENT 9**  
**FORM 990-PF, PART II, LINE 22**  
**OTHER LIABILITIES**

ACCRUED PAYROLL	\$ 58.
ROUNDING	1.
TOTAL	<u>\$ 59.</u>

**STATEMENT 10**  
**FORM 990-PF, PART III, LINE 5**  
**OTHER DECREASES**

FMV INVESTMENTS 6/30/09 LESS 6/30/10	\$ 1,055,884.
TOTAL	<u>\$ 1,055,884.</u>