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Form **990-PF**

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

OMB No 1545-0052

2009Department 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 08/01/09, and ending 07/31/10

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 THE VIYU FOUNDATION		A Employer identification number 04-3064835
	Number and street (or P O box number if mail is not delivered to street address) 591 MAIN STREET	Room/suite 200	B Telephone number (see page 10 of the instructions) 716-655-3830
	City or town, state, and ZIP code EAST AURORA NY 14052-1753		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 ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,272,723		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify)	

(Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ☒ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	173	173		
4 Dividends and interest from securities	38,138	38,138		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	28,490			
b Gross sales price for all assets on line 6a 211,428				
7 Capital gain net income (from Part IV, line 2)		28,490		
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)				
12 Total. Add lines 1 through 11	66,801	66,801	0	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)	1,574	1,574		
b Accounting fees (attach schedule)	1,050	1,050		
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)				
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (att. sch) STMT 3	453	453		
24 Total operating and administrative expenses. Add lines 13 through 23	3,077	3,077		0
25 Contributions, gifts, grants paid	70,000			70,000
26 Total expenses and disbursements. Add lines 24 and 25	73,077	3,077	0	70,000
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-6,276			
b Net investment income (if negative, enter -0-)		63,724		
c Adjusted net income (if negative, enter -0-)			0	

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

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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		3,644	3,644	3,644
	2	Savings and temporary cash investments		62,911	78,280	78,280
	3	Accounts receivable ▶ Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶ Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (att. schedule) ▶ Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule) SEE STMT 4		1,130,161	1,083,098	983,515
	c	Investments—corporate bonds (attach schedule) SEE STMT 5		154,796	180,214	182,284
	11	Investments—land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch.) ▶				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule) SEE STATEMENT 6		25,000	25,000	25,000
	14	Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach sch.) ▶				
	15	Other assets (describe ▶)				
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)		1,376,512	1,370,236	1,272,723
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		0	0	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ ☐ 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 ▶ ☒ 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		1,376,512	1,370,236	
	30	Total net assets or fund balances (see page 17 of the instructions)		1,376,512	1,370,236	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)		1,376,512	1,370,236	

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	1,376,512
2	Enter amount from Part I, line 27a	2	-6,276
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,370,236
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	1,370,236

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 WORKSHEET				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV 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			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	28,490
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	85,615	1,303,909	0.065660
2007	92,238	1,585,645	0.058171
2006	82,000	1,671,516	0.049057
2005	89,000	1,628,015	0.054668
2004	91,558	1,563,134	0.058573

2 Total of line 1, column (d)	2	0.286129
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	0.057226
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,205,045
5 Multiply line 4 by line 3	5	68,960
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	637
7 Add lines 5 and 6	7	69,597
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	70,000

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 ☐ and enter "N/A" on line 1 Date of ruling or determination letter. (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	637
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	637
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	637
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	615
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	615
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	22
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

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

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		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 ► CATHY WETTLAUER 1100 M&T CENTER Located at ► BUFFALO, NY	Telephone no ► 716-856-5400 ZIP+4 ► 14203-1486		
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?	☐ Yes	☒ No
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes	☒ No
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes	☒ No
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes	☒ No
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes	☒ No
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)	☐ Yes	☒ No
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A ► ☐	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	N/A	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? If "Yes," list the years ► 20 , 20 , 20 , 20	☐ Yes	☒ 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?	☐ Yes	☒ No
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009)	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

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** ☐ Yes ☒ No **X**

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **N/A** **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (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
MARION T DANN 591 MAIN STREET EAST AURORA NY 14052	TRUSTEE 2.00	0	0	0
WILLIAM R DANN JR 591 MAIN STREET EAST AURORA NY 14052	TRUSTEE 2.00	0	0	0
JESSE C DANN 591 MAIN STREET EAST AURORA NY 14052	TRUSTEE 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
NONE		

Total number of others receiving over \$50,000 for professional services ▶**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 CASH CONTRIBUTIONS TO LOCAL CHARITABLE ORGANIZATIONS SUCH AS MEDICAL, EDUCATIONAL, CULTURAL AND OTHER ACTIVITIES (SEE PART XV).	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,149,156
b	Average of monthly cash balances	1b	74,240
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,223,396
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	1,223,396
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	18,351
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,205,045
6	Minimum investment return. Enter 5% of line 5	6	60,252

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	60,252
2a	Tax on investment income for 2009 from Part VI, line 5	2a	637
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	637
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	59,615
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	59,615
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	59,615

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	70,000
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		
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	70,000
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	637
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	69,363

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				59,615
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				35,837
e From 2008				64,810
f Total of lines 3a through e	100,647			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ 70,000				
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)	59,615			
d Applied to 2009 distributable amount				10,385
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))	49,230			49,230
6 Enter the net total of each column as indicated below:	111,032			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				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)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	111,032			
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				51,417
e Excess from 2009				59,615

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 ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

WILLIAM AND MARION DANN

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 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

CATHY WETTLAUER 716-856-5400
1100 M&T CENTER, 3 FOUNTAIN PLAZA BUFFALO NY 14203

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

LETTER FORM

c Any submission deadlines

NONE

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

NONE

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE STATEMENT 7				70,000
Total			▶ 3a	70,000
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					173
4	Dividends and interest from securities					38,138
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					28,490
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue a					
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0		0	66,801
13	Total. Add line 12, columns (b), (d), and (e)				13	66,801

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

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

[illegible]

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
- 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.

	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

[illegible]

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

☐ Yes ☒ No

- b If "Yes," complete the following schedule**

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

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.

Maicon * Denn
Signature of officer or trustee

11/10/10
Date

Trustee

Sign Here

**Paid
Preparer's
Use Only**

Preparer's
signature

JOANNE L WASINGER

Date _____

09/30/10

Check if
self-employed

Preparer's identifying
number (see **Signature** on
page 30 of the instructions)

P00365689

Firm's name (or yours if self-employed), address, and ZIP code

BECHTEL & WASINGER, CPAS, PLLC

5350 MAIN ST

WILLIAMSVILLE, NY 14221

EIN ▶ 26-4485174

Phone no **716-204-8366**

Form **990-PF** (2009)

Federal Statements**Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000**

<u>Name of Manager</u>	<u>Amount</u>
WILLIAM AND MARION DANN	\$
TOTAL	\$ 0

Form 990-PF, Part XV, Line 1b - Managers Who Own 10% or More Stock

<u>Name of Manager</u>	<u>Amount</u>
NONE	\$
TOTAL	\$ 0

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

<u>Description</u>
LETTER FORM

Form 990-PF, Part XV, Line 2c - Submission Deadlines

<u>Description</u>
NONE

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

<u>Description</u>
NONE

Capital Gains and Losses for Tax on Investment IncomeForm. **990-PF****2009**

For calendar year 2009, or tax year beginning

08/01/09, and ending **07/31/10**

Name

Employer Identification Number

THE VIYU FOUNDATION**04-3064835**

(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)
(1) 25000 CD NATIONAL CITY BANK	P	01/22/03	08/03/09
(2) 25000 GTE CALIFORNIA BOND	P	12/02/97	09/01/09
(3) 300 SHS UNITED TECHS CORP	P	10/01/02	09/30/09
(4) 750 SHS CANON INC ADR	P	06/01/05	10/28/09
(5) 500 SPECTRA ENERGY CORP	P	07/26/01	12/08/09
(6) 1500 SHS HONEYWELL INTL INC	P	12/12/08	12/29/09
(7) 1000 SHS HERSHEY COMPANY	P	04/29/08	04/22/10
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

(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)
(1) 25,000		25,000	
(2) 25,000		25,000	
(3) 18,067		8,705	9,362
(4) 27,528		27,853	-325
(5) 9,523		16,332	-6,809
(6) 59,095		42,012	17,083
(7) 47,215		38,036	9,179
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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))
(1)			
(2)			
(3)			9,362
(4)			-325
(5)			-6,809
(6)			17,083
(7)			9,179
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 16a - Legal Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
HISCOCK & BARCLAY LLP	\$ 1,574	\$ 1,574	\$	\$
TOTAL	\$ 1,574	\$ 1,574	\$ 0	\$ 0

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
BECHTEL & WASINGER, CPAS, PLLC	\$ 1,050	\$ 1,050	\$	\$
TOTAL	\$ 1,050	\$ 1,050	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES				
CUSTODIAL FEES	150	150		
FOREIGN TAXES PAID	45	45		
NYS FILING FEES	250	250		
OFFICE SUPPLIES	8	8		
TOTAL	\$ 453	\$ 453	\$ 0	\$ 0

Federal Statements**Statement 4 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
1,998 BANK OF AMERICA CORP	\$ 28,929	\$ 28,929	COST	\$ 28,052
500 BEST BUY CO INC		19,799	COST	17,330
750 CANON INC	27,853		COST	
1,000 CHEVRON CORP	42,840	42,840	COST	76,210
1,000 CONOCOPHILLIPS	58,108	58,108	COST	55,220
2,000 CORNING INC	44,509	44,509	COST	36,240
1,000 DUKE ENERGY CORP	22,655	22,655	COST	17,100
600 FREEPORT-MCMURAN CORP & GLD		48,469	COST	42,924
240 FRONTIER COMMUNICATIONS CORP		2,221	COST	1,834
1,000 GLAXOSMITHKLINE PLC	58,568	58,568	COST	35,170
1,000 GENERAL ELECTRIC	6,877	6,877	COST	16,120
1,000 GENERAL ELECTRIC	14,014	14,014	COST	16,120
300 HSBC HOLDINGS PLC		17,607	COST	15,324
1,500 HONEYWELL INTL INC	42,012		COST	
50 HOSPIRA INC	912	912	COST	2,605
1,000 HERSHEY COMPANY	38,037		COST	
1,000 HOME DEPOT INC	38,691	38,691	COST	28,510
1,000 INGERSOLL RAND PLC	42,154	42,154	COST	37,460
500 JOHNSON AND JOHNSON	13,657	13,657	COST	29,045
1,500 KRAFT FOODS INC	52,436	52,436	COST	43,815
500 KIMBERLY CLARK	17,461	17,461	COST	32,060
400 MERCK & CO INC	19,999	19,999	COST	13,784
600 MERCK & CO INC	20,472	20,472	COST	20,676
96 MEDCO HEALTH SOLUTIONS	1,137	1,137	COST	4,608
1,000 NALCO HOLDING CO	22,074	22,074	COST	24,390
1,000 NALCO HOLDING CO	11,869	11,869	COST	24,390

Federal Statements**Statement 4 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
1,000 PETSMART INC	\$ 33,718	\$ 33,718	COST	\$ 31,050
1,200 PFIZER INC	46,200	46,200	COST	18,000
200 POTASH CORP	19,115	19,115	COST	20,974
500 SPECTRA ENERGY CORP	16,332		COST	
1,000 SYSCO CORP	24,119	24,119	COST	30,970
2,000 TECO ENERGY INC	60,217	60,217	COST	32,680
1,000 TECO ENERGY INC	15,047	15,047	COST	16,340
700 3M COMPANY	51,870	51,870	COST	59,878
1,000 UNITEDHEALTH GROUP INC	54,031	54,031	COST	30,450
1,000 UNITED TECHS CORP	29,016		COST	
700 UNITED TECHS CORP		20,312	COST	49,770
1,000 VERIZON COMMUNICATIONS INC	35,821	33,600	COST	29,060
199 WELLS FARGO	54,187	54,187	COST	5,518
99 WELLS FARGO	20,294	20,294	COST	2,745
700 ZIMMER HOLDINGS INC	44,930	44,930	COST	37,093
TOTAL	\$ 1,130,161	\$ 1,083,098		\$ 983,515

Statement 5 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
25,000 GTE CALIFORNIA INC	\$ 25,005		COST	\$
25,000 PACIFIC BELL		25,427	COST	26,041
25,000 DILLARDS INC	25,048	25,044	COST	23,250
25,000 GENERAL ELECTRIC CORP	25,000	25,000	COST	26,688
25,000 BARCLAYS BANK PLC		25,000	COST	25,403
30,000 BANK OF AMERICA CORP	29,743	29,743	COST	30,060

Federal Statements**Statement 5 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments (continued)**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
25,000 HOUSEHOLD FINANCE CORP	\$ 25,000	\$ 25,000	COST	\$ 24,623
25,000 PROTECTIVE LIFE SCD TR	25,000	25,000	COST	26,219
TOTAL	<u>\$ 154,796</u>	<u>\$ 180,214</u>		<u>\$ 182,284</u>

Statement 6 - Form 990-PF, Part II, Line 13 - Other Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
25,000 NATL CITY BANK CERT OF DEP	\$ 25,000		COST	\$
25,000 DISCOVER BANK CERT OF DEP		25,000	COST	25,000
TOTAL	<u>\$ 25,000</u>	<u>\$ 25,000</u>		<u>\$ 25,000</u>

Federal Statements

Statement 7 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year

Name	Address	Relationship	Status	Purpose	Amount
BEAVER MEADOW AUDUBON CEN	BEAVER MEADOW ROAD			OPERATIONS	16,000
JAVA CENTER NY 14082					
BUFFALO & ERIE CO HISTORI	25 NOTTINGHAM COURT			OPERATIONS	2,000
BUFFALO NY 14216					
BUFFALO MUSEUM OF SCIENCE	1020 HUMBOLT PARKWAY			OPERATIONS	8,000
BUFFALO NY 14211					
BUFFALO PHILHARMONIC ORCH	3 SYMPHONY CIRCLE			OPERATIONS	1,000
BUFFALO NY 14201					
FOOD BANK OF WNY	91 HOLT ST			OPERATIONS	2,000
BUFFALO NY 14206					
HOSPICE FOUNDATION	225 COMO PARK BLVD			OPERATIONS	4,000
BUFFALO NY 14227					
LOTHLORIEN THERAPEUTIC RI	15 REITER ROAD			OPERATIONS	2,000
EAST AURORA NY 14052					
MAHARISHI UNIV OF MGMT	1000 N 4TH STREET			SUSTAINABLE LIVING PROGRAM	3,000
FAIRFIELD IA 52557					
MEALS ON WHEELS FOUNDATIO	100 JAMES E CASEY DRIVE			OPERATIONS	2,000
BUFFALO NY 14206					
OLD FORT NIAGARA ASOCIATI	FORT NIAGARA STATE PARK			OPERATIONS	5,000
YOUNGSTOWN NY 14174					
PARK SCHOOL OF BUFFALO	4625 HARLEM ROAD			OPERATIONS	15,000
BUFFALO NY 14226					
PLANNED PARENTHOOD	2697 MAIN ST			OPERATIONS	2,000
BUFFALO NY 14214					
THE CIDA FOUNDATION	601 NORTH THIRD STREET			OPERATIONS	3,000
FAIRFIELD IA 52556					
UNITED WAY OF BUFFALO & E	742 DELAWARE AVENUE			OPERATIONS	4,000
BUFFALO NY 14209					
WNED	PO BOX 1263			OPERATIONS	1,000
BUFFALO NY 14240					
TOTAL					70,000

Year Ended: July 31, 2010

04-3064835

THE VIYU FOUNDATION
591 MAIN STREET 200
EAST AURORA, NY 14052-1753

Treatment of Qualifying Distributions Election

Under IRC Section 4942(h)(2) and Reg. 53.4942(a)-3(d)(2), the nonoperating private foundation elects to treat current year qualifying distributions in excess of the immediately preceding tax year's undistributed income as being made out of:

☐ Undistributed income from the tax years ending:

Tax Year	Amount
_____	_____
_____	_____
_____	_____

☒ Corpus

/S/ x Marion T. Dann
Name x Marion T. Dann
Title x Trustee