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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

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

OMB No 1545-0052

2009For calendar year 2009, or tax year beginning **DECEMBER 1**, 2009, and ending **NOVEMBER 30**, 20 **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 SOPHRON FOUNDATION		A Employer identification number 52-1199140
	Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see page 10 of the instructions) 410-465-5850
	City or town, state, and ZIP code ELLCOTT CITY, MARYLAND 21042-5949		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) \$ 1,165,608		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	
			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	\$ 11	\$ 11	\$ 11	
	4 Dividends and interest from securities	62,911	62,911	62,911	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	(17,040)			
	b Gross sales price for all assets on line 6a \$ 265,676				
	7 Capital gain net income (from Part IV, line 2)		-0-		
	8 Net short-term capital gain			5,252	
	9 Income modifications				
	10a Gross sales less returns and 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	45,882	62,922	68,174		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	15,000			\$ 15,000
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) SCHEDULE 1	25			25
	b Accounting fees (attach schedule) SCHEDULE 1	1,750			1,750
	c Other professional fees (attach schedule) SCH. 1	10,745	10,745	10,745	-0-
	17 Interest SCHEDULE 2				
	18 Taxes (attach schedule) (see page 14 of the instructions)	1,150			1,150
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings SCHEDULE 3	597			597
	22 Printing and publications				
	23 Other expenses (attach schedule) SCHEDULE 4	612	532	532	80
	24 Total operating and administrative expenses. Add lines 13 through 23	29,879	11,277	11,277	18,602
	25 Contributions, gifts, grants paid	38,437			38,437
	26 Total expenses and disbursements. Add lines 24 and 25	68,316	11,277	11,277	\$ 57,039
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	\$ (22,434)				
b Net investment income (if negative, enter -0-)		\$ 51,645			
c Adjusted net income (if negative, enter -0-)			\$ 56,897		

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		\$ 31,448	\$ 9,823	\$ 9,823
	2	Savings and temporary cash investments		145,003	133,164	133,164
	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) SCHEDULE 9		664	145	145
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges SCHEDULE 6				
	10a	Investments—U.S. and state government obligations (attach schedule)		122,807	70,727	70,727
	b	Investments—corporate stock (attach schedule) SCHEDULE 6		229,840	353,577	353,577
	c	Investments—corporate bonds (attach schedule) SCHEDULE 6		234,506	212,692	212,692
	11	Investments—land, buildings, and equipment: basis ▶				
	Less: accumulated depreciation (attach schedule) ▶					
12	Investments—mortgage loans					
13	Investments—other (attach schedule) SCHEDULE 6		223,928	385,480	385,480	
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach schedule) ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		\$ 988,196	\$ 1,165,608	\$ 1,165,608	
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)				
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted		\$ 988,196	\$ 1,165,608	
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here ▶ <input 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				
	30	Total net assets or fund balances (see page 17 of the instructions)		988,196	1,165,608	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)		\$ 988,196	\$ 1,165,608		

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	\$ 988,196
2	Enter amount from Part I, line 27a	2	(22,434)
3	Other increases not included in line 2 (itemize) ▶ SCHEDULE 7	3	199,846
4	Add lines 1, 2, and 3	4	1,165,608
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	\$ 1,165,608

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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 PUBLICLY TRADED SECURITIES				
b				
c SCHEDULE 8				
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			SCHEDULE 8	
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	\$	(17,040)
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	\$	5,252

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			
2007			
2006			
2005			
2004			

2 Total of line 1, column (d)	2	
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	
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	
5 Multiply line 4 by line 3	5	
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	
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	

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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 type="checkbox"/> and enter 1% of Part I, line 27b	1	\$	1,033
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		1,033
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		1,033
6	Credits/Payments:			
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	\$	1,007
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		1,007
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	\$	26
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 <input type="checkbox"/> Refunded <input type="checkbox"/>	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)? <i>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.</i>		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. <input type="checkbox"/> \$ N/A (2) On foundation managers. <input type="checkbox"/> \$ N/A		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ N/A		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		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? <i>If "Yes," attach a conformed copy of the changes</i>		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?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		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? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> VIRGINIA <input type="checkbox"/> MARYLAND		
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? <i>If "No," attach explanation</i>	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)? <i>If "Yes," complete Part XIV</i>	X	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

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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?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ ROBERT E. GROVE Telephone no. ▶ 410-465-5850			
Located at ▶ 4510 MUSTERING DRUM ELLICOTT CITY, MARYLAND ZIP+4 ▶ 21042-5949				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. N/A ▶ <input type="checkbox"/>			
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 checked="" type="checkbox"/> Yes <input 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1b	X
Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>		
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1c	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)). PRIVATE OPERATING FOUNDATION		
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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2b	
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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3b	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)? **5b** ☐ Yes ☒ No N/A

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? **7b** ☐ Yes ☒ No 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 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
SCHEDULE 10				

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 ▶

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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 SCHEDULE 11	
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 NONE MADE IN THE FISCAL YEAR ENDING 11/30/10	\$ -0-
2 NONE MADE IN THE FISCAL YEAR ENDING 11/30/10	-0-
All other program-related investments See page 24 of the instructions.	
3 NONE MADE IN THE FISCAL YEAR ENDING 11/30/10	-0-
Total. Add lines 1 through 3 ►	\$ -0-

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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	\$ 927,280
b	Average of monthly cash balances	1b	130,476
c	Fair market value of all other assets (see page 24 of the instructions)	1c	729
d	Total (add lines 1a, b, and c)	1d	1,058,485
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,058,485
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	15,877
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,042,608
6	Minimum investment return. Enter 5% of line 5	6	\$ 52,130

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	
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 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	

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	\$ 57,039
b	Program-related investments—total from Part IX-B	1b	-0-
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	-0-
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	-0-
b	Cash distribution test (attach the required schedule)	3b	-0-
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	57,039
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	-0-
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	\$ 57,039

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.

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Page **9****Part XIII Undistributed Income** (see page 26 of the instructions)**PRIVATE OPERATING FOUNDATION**

	(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 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				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling AUGUST 26, 1981

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	\$ 52,130	\$ 41,946	\$ 54,272	\$ 61,311	\$ 209,659
b 85% of line 2a	44,311	35,654	46,131	52,114	178,210
c Qualifying distributions from Part XII, line 4 for each year listed	57,039	40,030	76,863	78,584	252,516
d Amounts included in line 2c not used directly for active conduct of exempt activities	-0-	-0-	-0-	-0-	-0-
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	57,039	40,030	76,863	78,584	252,516
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	34,753	27,964	36,181	40,874	139,772
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).)

SCHEDULE 12

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. SCHEDULE 12

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 <i>Paid during the year</i>				
SCHEDULE 13				
Total				3a
b <i>Approved for future payment</i>				
NONE				
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			14	\$ 11	
4	Dividends and interest from securities			14	62,911	
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	(17,040)	
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)				45,882	
13	Total. Add line 12, columns (b), (d), and (e)				13 \$ 45,882	

(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]

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SCHEDULE 1
PART I - LEGAL AND ACCOUNTING AND OTHER

Legal - annual report and filing fee	\$25
	=====
Accounting - bookkeeping through compilation of financial statements, and preparation of the annual return	\$1,750
	=====
Other - brokerage account maintenance fees	\$10,745
	=====

SCHEDULE 2
PART I - TAXES

Federal Excise Taxes	\$1,150
	=====

SCHEDULE 3
PART I - TRAVEL, CONFERENCES, AND MEETINGS

Meetings	\$597
	=====

SCHEDULE 4
PART I - OTHER EXPENSES

Amortization of Bond Premiums and Discounts (Schedule 5)	\$532
Postage, Messenger & Fax	116
Other	(36)

	\$612
	=====

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SCHEDULE 5
BOND PREMIUM AND DISCOUNT AMORTIZATION

	Amortizable Amount	Prior Years	Current year
\$50,000 U.S. Treasury Bonds @ 11.25% due 2/15/2015; 20.345 years to maturity purchsd 10/11/94 at a value of \$65,469	\$15,469	\$11,507	\$760
\$50,000 Goodyear Tire Bonds @ 7.857% due 8/15/2011; 9.55 years to maturity purchsd 1/28/02 at a value of \$47,250	(2,750)	(2,259)	(239)
\$50,000 QWest Capital Bonds @ 7.625% due 8/3/2021; 19.5 years to maturity purchsd 1/28/02 at a value of \$49,920	(80)	(31)	(4)
\$50,000 MBNA Capital I Bonds @ 8.278% due 12/1/2026; 24.84 years to maturity purchsd 1/28/02 at a value of \$50,369	369	117	15
column (b)			\$532

SCHEDULE 6
PART II - INVESTMENTS

	End-of-Year Market Value
U.S. Government Bonds	\$70,727

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SCHEDULE 6
PART II - INVESTMENTS

	End-of-Year Market Value -----
Apache Corp.	\$21,528
AT&T, Inc.	18,064
Caterpillar, Inc.	23,265
FirsrEnergy Corp.	23,699
Prospect Capital Corp.	24,450
Saul Centers Sr. Cumulative Preferred	25,400
Microsoft Corp.	17,680
Newmont Mining Corp.	20,002
General Electric Co.	15,197
Proctor & Gamble Co.	15,267
Duke Energy Corp.	21,060
Citigroup, Inc.	3,780
Southern Copper Corp.	37,737
Royal Gold, Inc.	32,458
PEPCO Holdings, Inc.	31,195
Goldcorp, Inc.	22,795

	\$353,577
	=====
\$25,000 Hilton Hotels @ 7.5% due 12/15/17	\$24,500
\$50,000 GMAC @ 7% due 1/15/13	49,884
\$35,000 Household Finance @ 6.1% due 11/15/11	36,058
\$50,000 MBNA Capital Trust I @ 8.278% due 12/1/26	50,750
\$50,000 QWest Capital Funding @ 7.625% due 8/3/21	51,500

	\$212,692
	=====
First Potomac Realty Trust	\$15,740
Morgan Stanley China A Shares Fund	11,160
Penn West Energy Trust	36,788
Baytex Energy Trust	168,480
Gabelli Global Gold Natural Resources & Income Trust	53,580
Kayne Anderson Energy Total Return Fund	17,334
Blackrock Energy & Resources Trust	32,496
Hartford Floating Rate Fund	24,972
Penn Virginia GP Holdings L.P.	24,930

	\$385,480
	=====

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SCHEDULE 7
PART III - OTHER INCREASES

Unrealized Investment Gains \$199,846
=====

SCHEDULE 8
PART IV - CAPITAL GAINS AND LOSSES

Description -----		Date Acquired -----	Date Sold -----	Gross Sales Price -----	Cost Plus Expenses -----	Gain/ (Loss) -----	
50 shs Pan American Silver Corp.	P	3/1/10	5/19/10	\$1,288	\$1,089	\$199	ST
99.693 shs American Capital Ltd.	P	8/10/09	7/19/10	492	321	171	ST
250 shs Stryker Corp.	P	3/1/10	7/21/10	11,762	13,455	(1,693)	ST
450 shs Pan American Silver Corp.	P	3/1/10	9/15/10	12,573	9,804	2,769	ST
400 shs Morgan Stanley China	P	3/1/10	10/4/10	11,173	11,030	143	ST
250 shs Hess Corp.	P	3/31/10	10/20/10	15,744	15,608	136	ST
250 shs Hess Corp.	P	8/2/10	10/20/10	15,744	13,927	1,817	ST
						----- 3,542	
Capital Gain Distr						1,710	
						----- \$5,252 =====	

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SCHEDULE 8
PART IV - CAPITAL GAINS AND LOSSES

Description	Date Acquired	Date Sold	Gross Sales Price	Cost Plus Expenses	Gain/ (Loss)	
250 shs United Technologies Cp P	12/6/07	3/30/10	\$18,552	\$19,367	(\$815)	LT
50 bds Fed National Mortgage Assoc. P	1/31/03	5/17/10	50,000	50,000	0	LT
450 shs Pan American Silver Corp. P	8/26/08	5/19/10	11,589	11,844	(255)	LT
26.227 bds Petroleum GEO Services P	1/28/02	6/17/10	26,227	26,227	0	LT
300 shs American Capital Ltd. P	10/31/07	7/19/10	1,482	13,100	(11,618)	LT
600 shs Agree Realty Corp. P	9/9/03	7/21/10	13,619	15,258	(1,639)	LT
275 shs Stryker Corp. P	11/30/07	7/21/10	12,938	20,098	(7,160)	LT
800 rts Morgan Stanley China P	10/31/07	9/3/10	485	0	485	LT
50 bds Goodyear Tire & Rubber P	1/28/02	9/29/10	53,188	49,748	3,440	LT
250 shs Marathon Oil Corp. P	10/18/07	10/28/10	8,820	14,792	(5,972)	LT
			\$265,676	\$285,668	(23,534)	
Capital Gain Distr					1,242	
					(\$22,292)	
					=====	

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SCHEDULE 9
PART VII-B LINE 1a(4) & PART II LINE 6

Judy Reynolds and Robert Grove receive compensation at the rate of \$500 per month. The F/Y 2009 fourth quarter payments were made in December, 2009 instead of November, 2009.

Officers and directors are reimbursed periodically for their out-of-pocket spending on Foundation business. At November 30, 2010 Robert Grove had received an advance of \$145 to cover office expenses.

SCHEDULE 10
PART VIII

The following are the officers and directors of The Sophron Foundation as of 11/30/10:

- a) Robert E. Grove, Director and Secretary/Treasurer. 4510 Mustering Drum, Ellicott City, Maryland 21042. He devotes an average of 15 hours/month to the Foundation.
- b) Hope E. Grove, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. She devotes an average of 5 - 10 hours/month to the Foundation.
- c) Judith L. Reynolds, Director and President. 4510 Mustering Drum, Ellicott City, Maryland 21042. She devotes an average of 15 hours/month to the Foundation.
- d) Stephen A. Reynolds, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. He devotes an average of a few hours/month to the Foundation.
- e) Clare R. Rogers, Director and Vice President. 4510 Mustering Drum, Ellicott City, Maryland 21042. She devotes a few hours/month to the Foundation.
- f) Thomas A. Hibschan, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. He devotes a few hours/month to the Foundation.
- g) Hope V. Parks, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. She devotes a few hours/month to the Foundation.
- h) Daniel R. Grove, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. He devotes a few hours/year to the Foundation.

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- i) Catherine Grove, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. She devotes a few hours/year to the Foundation.
- j) Alexis H. Manchio, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. She devotes a few hours/year to the Foundation.
- k) Jeffrey V. Manchio, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. He devotes a few hours/year to the Foundation.
- l) Katherine A. Hibschan, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. She devotes a few hours/year to the Foundation.
- m) Judith E. Hibschan, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. She devotes a few hours/year to the Foundation.
- n) Elizabeth J. Reynolds, Director. 4510 Mustering Drum, Ellicott City, Maryland, 21042. She devotes a few hours/year to the Foundation.

Judy Reynolds, President, and Robert Grove, Secretary/Treasurer, are paid \$500 per month, totalling \$15,000 this fiscal year, in compensation. The F/Y 2009 fourth quarter payments were made in December, 2009 instead of November, 2009. No other officer or director is paid any amount either directly or indirectly.

The Foundation makes no contributions to any retirement plan for any of the officers or directors. None of the officers or directors has an expense account or any other allowance.

SCHEDULE 11
PART IX-A

As indicated in Schedule 13, the Foundation engages in non-significant-involvement grant programs.

SCHEDULE 12
PART XV

Line 1a - The late Tom Rogers. His aggregate contributions constitute nearly all the contributions to the Foundation. Please see the note for Part I given in earlier years.

Line 2 - The Sophron Foundation is an operating foundation, and has no "standard" grant-giving procedure.

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SCHEDULE 13
PART XV LINE 3a

All of the following grants were made to IRS code section 509(a)(1), (2), or (3) organizations during the Foundation's fiscal year ending 11/30/10. There is no relationship by birth/family or financial circumstance between any grant recipient and any Foundation officer or director.

A grant was made to the Richfield Recovery and Care Center, 3615 W. Main Street, Salem, Virginia 24153 to create a palliative care room, that offers privacy for family and a resident facing the last days of life. \$10,000

A grant was made to Doctors Without Borders USA, Inc., P.O. Box 5030, Hagerstown, Maryland 21741 to provide emergency relief to the people of earthquake-ravaged Haiti. 5,000

A grant was made to Table of Plenty, P.O. Box 232, Berwick, Maine 03901, a community kitchen, to provide food for free meals, 1,000
and a heavy duty commercial dishwasher 4,680

A grant was made to Vantage House, a continuing care retirement community owned and operated by a non-profit, non-sectarian charitable corporation, 5400 Vantage Point Road, Columbia, Maryland 21044 to reimburse employees for the tuition, fees and book expenses they paid for their post-secondary nursing degree or continuing education program. 3,985

Two grants were made to the Roanoke Memorial Hospital NICU Parent Advisory Board, 1906 Belleview Avenue, Roanoke, Virginia 24014 to support NICU parent advisory programs currently in place. 3,000

Two grants were made to the University of Maine Foundation, Two Alumni Place, Orono, Maine 04469 to fund the Climate Change Institute's outreach to middle and high school science and math teachers looking to learn about climate and energy for inclusion in their teaching curricula. 3,000

A grant was made to the Tanzanian Children's Fund, 45 Exchange Street, Portland, Maine 04101 to fund a teacher for a year, and to provide agricultural tools to students in a primary school in a part of Tanzania, Africa. 2,500

A grant was made to the McAuliffe-Sheppard Discovery Center, P.O. Box 30, Concord, New Hampshire 03302 to support four students' tuition and meals at summer camp in the Touch the Future, Inc. program, that promotes the exploration of astronomy and space science. 1,160

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SCHEDULE 13
PART XV LINE 3a

Monies were provided to various Foundation officers and directors to purchase "stocking stuffers" for distribution to clientele of the following organizations at Christmastime. The stockings generally contain small items of winter clothing, toys, games and candy, but also items more pertinent to the nature of the donee organization.

Grassroots Crisis Intervention Center, Inc. 6700 Freetown Road Columbia, Maryland 21044	1,770
Ozone House 1705 Washtenaw Road Ann Arbor, Michigan 48104	623
Portland Rescue Mission P.O. Box 3713 Portland, Oregon 97208	494
Inova Fairfax Hospital 3300 Gallows Road Falls Church, Virginia 22042	434
EHC Lifebuilders 507 Valley Way Milpitas, California 95035	350
Building Futures Now P.O. Box 1524 Palo Alto, California 94302	244
Rescue Mission Ministries 402 4th Street SE Roanoke, Virginia 24013	197

	\$38,437
	=====