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

2010

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 2010, or tax year beginning _____, and ending _____

G Check all that apply: Initial return Amended return Initial return of a former public charity Address change Final return Name change

Name of foundation THE DEVLIEG FOUNDATION		A Employer identification number 38-6075696
Number and street (or P O box number if mail is not delivered to street address) 500 WOODWARD AVE, STE 2500	Room/suite	B Telephone number 313-961-0200
City or town, state, and ZIP code DETROIT, MI 48226		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 7,506,937.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received					
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		1,755.	1,755.	1,755.	STATEMENT 1
4 Dividends and interest from securities		69,208.	69,208.	69,208.	STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		126,463.			
b Gross sales price for all assets on line 6a	1,993,089.				
7 Capital gain net income (from Part IV, line 2)			126,463.		
8 Net short-term capital gain				N/A	
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		291.	291.	291.	STATEMENT 3
12 Total. Add lines 1 through 11		197,717.	197,717.	71,254.	
13 Compensation of officers, directors, trustees, etc		59,100.	59,100.	0.	0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits		9,444.	9,444.	0.	0.
16a Legal fees STMT 4		75,640.	75,640.	0.	0.
b Accounting fees					
c Other professional fees STMT 5		57,855.	57,855.	0.	0.
17 Interest					
18 Taxes STMT 6		9,639.	9,639.	0.	0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings		4,878.	4,878.	0.	0.
22 Printing and publications					
23 Other expenses STMT 7		3,545.	3,545.	0.	0.
24 Total operating and administrative expenses. Add lines 13 through 23		220,101.	220,101.	0.	0.
25 Contributions, gifts, grants paid		430,200.			430,200.
26 Total expenses and disbursements. Add lines 24 and 25		650,301.	220,101.	0.	430,200.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<452,584.>			
b Net investment income (if negative, enter -0-)			0.		
c Adjusted net income (if negative, enter -0-)				71,254.	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	10,030.	13,103.	13,103.
	2 Savings and temporary cash investments	6,313,828.	2,503,723.	2,503,723.
	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			
	7 Other notes and loans receivable ▶			
	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	13,341.		
	b Investments - corporate stock STMT 8	1,355,788.	4,612,537.	4,745,295.
	c Investments - corporate bonds STMT 9	0.	242,373.	244,816.
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment; basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)	36,500.	0.	0.	
16 Total assets (to be completed by all filers)	7,729,487.	7,371,736.	7,506,937.	
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			
	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 ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	4,020,443.	4,115,276.	
29 Retained earnings, accumulated income, endowment, or other funds	3,709,044.	3,256,460.		
30 Total net assets or fund balances	7,729,487.	7,371,736.		
31 Total liabilities and net assets/fund balances	7,729,487.	7,371,736.		

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	7,729,487.
2 Enter amount from Part I, line 27a	2	<452,584.>
3 Other increases not included in line 2 (itemize) ▶ RETURN OF PRINCIPAL	3	94,833.
4 Add lines 1, 2, and 3	4	7,371,736.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	7,371,736.

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 LEONARD & COMPANY	P		
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,993,089.			126,463.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(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	
a			126,463.
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	126,463.
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). If (loss), enter -0- in Part I, line 8		3	126,463.

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 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))
2009	300,896.	7,837,490.	.038392
2008	518,229.	8,360,586.	.061985
2007	500,595.	9,371,166.	.053419
2006	486,298.	9,054,744.	.053706
2005	531,207.	8,867,970.	.059902

2 Total of line 1, column (d)	2	.267404
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	.053481
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	
5 Multiply line 4 by line 3	5	0.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	0.
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.	8	430,200.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see 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	0.
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	0.
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	0.
6	Credits/Payments:		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	2,170.
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	2,170.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,170.
11	Enter the amount of line 10 to be: Credited to 2011 estimated tax <input type="checkbox"/> 2,170. Refunded <input type="checkbox"/> 0.	11	0.

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		X
5		X
6		X
7	X	
8a		
8b	X	
9		X
10		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see 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 ► KERR, RUSSELL AND WEBER, PLC Telephone no. ► 313-961-0200 Located at ► 500 WOODWARD AVENUE, SUITE 2500, DETROIT, MI ZIP+4 ► 48226			
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			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

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 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	X
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 2010?	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)):		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► _____, _____, _____		
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 instructions.) N/A	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. ► _____, _____, _____		
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 2010 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 2010) N/A	3b	
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 2010?	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)? 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)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here N/A

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? Yes No
 If "Yes," attach the statement required by Regulations section 53.4945-5(d). N/A

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? Yes No
 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? Yes No

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.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 10		59,100.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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 ▶ 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. 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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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 instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

Form 990-PF (2010)

Part X Minimum Investment Return (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	0.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	0.
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	0.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	0.
6	Minimum investment return. Enter 5% of line 5	6	0.

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	1	0.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	
b	Income tax for 2010 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	0.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	0.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	0.

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	430,200.
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	
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	430,200.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	430,200.

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)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				0.
2 Undistributed Income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	94,164.			
b From 2006	50,253.			
c From 2007	45,475.			
d From 2008	103,084.			
e From 2009				
f Total of lines 3a through e	292,976.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$ 430,200.				
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				0.
e Remaining amount distributed out of corpus	430,200.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	723,176.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	94,164.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	629,012.			
10 Analysis of line 9:				
a Excess from 2006	50,253.			
b Excess from 2007	45,475.			
c Excess from 2008	103,084.			
d Excess from 2009				
e Excess from 2010	430,200.			

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, 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) 4942(j)(3) or 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
2 a 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 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).)
NONE

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 preselcted 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:
CURTIS J. DEROO OR JANET DEVLIEG POPE OR JULIA DEVLIEG, 313-961-0200

b The form in which applications should be submitted and information and materials they should include:
REPORT FORM - COMPLETE INFORMATION REGARDING THE PROGRAM

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:
GENERALLY LIMITED TO THE SOUTHEASTERN MICHIGAN, EASTERN WASHINGTON AND IDAHO AREAS. YOUTH AND EDUCATION ARE PRIMARY GRANT AREAS.

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)					
<i>a Paid during the year</i>					
SEE STATEMENT ATTACHED					430,200.
Total				▶ 3a	430,200.
<i>b Approved for future payment</i>					
NONE					
Total				▶ 3b	0.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
LEONARD & COMPANY	1,755.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	1,755.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
LEONARD & COMPANY 06821	40,936.	0.	40,936.
LEONARD & COMPANY 10350	28,272.	0.	28,272.
TOTAL TO FM 990-PF, PART I, LN 4	69,208.	0.	69,208.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
	291.	291.	291.
TOTAL TO FORM 990-PF, PART I, LINE 11	291.	291.	291.

FORM 990-PF LEGAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
KERR, RUSSELL AND WEBER, PLC	75,640.	75,640.	0.	0.
TO FM 990-PF, PG 1, LN 16A	75,640.	75,640.	0.	0.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
LEONARD & COMPANY	57,855.	57,855.	0.	0.	
TO FORM 990-PF, PG 1, LN 16C	57,855.	57,855.	0.	0.	

FORM 990-PF	TAXES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
PAYROLL TAXES	9,639.	9,639.	0.	0.	
TO FORM 990-PF, PG 1, LN 18	9,639.	9,639.	0.	0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
COUNCIL OF MI FOUNDATIONS ASSOCIATION OF SMALL FOUNDATIONS	2,300.	2,300.	0.	0.	
PHILADELPHIA INS CO	495. 750.	495. 750.	0. 0.	0. 0.	
TO FORM 990-PF, PG 1, LN 23	3,545.	3,545.	0.	0.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
LEONARD & COMPANY	4,612,537.	4,745,295.		
TOTAL TO FORM 990-PF, PART II, LINE 10B	4,612,537.	4,745,295.		

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
FORM 990-PF CORPORATE BONDS STATEMENT 9		
LEONARD & COMPANY	242,373.	244,816.
TOTAL TO FORM 990-PF, PART II, LINE 10C	242,373.	244,816.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JULIA C. DEVLIEG 3026 THOMAS ROAD RICE, WA 99167	DIRECTOR/VICE 10.00	PRESIDENT 21,000.	0.	0.
JANET DEVLIEG POPE P.O. BOX 515 CLARKSTON, WA 99403	DIRECTOR/PRESIDENT 25.00	38,100.	0.	0.
GARY STETLER P.O. BOX 2053 WOODLAND PARK, CO 80866	DIRECTOR 0.50	0.	0.	0.
CURTIS J. DEROO 500 WOODWARD AVENUE, SUITE 2500 DETROIT, MI 48226	SECRETARY/DIRECTOR 5.00	0.	0.	0.
RICHARD JERJE 1982 WEST LINCOLN BIRMINGHAM, MI 48009	DIRECTOR 0.50	0.	0.	0.
GERALD STETLER 6150 MAPLEDALE JACKSON, MI 49201	DIRECTOR 0.50	0.	0.	0.
JAMES POPE P.O. BOX 515 CLARKSTON, WA 99403	DIRECTOR 5.00	0.	0.	0.
ROMANY O'NEILL 3026 THOMAS ROAD RICE, WA 99167	DIRECTOR 0.50	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		59,100.	0.	0.

The DeVlieg Foundation
EIN 38-6075696
2010 Scholarships and Contributions
Part XV, Line 3a

Statement 12 - Continued

<u>Educational Grants – Engineering</u>	<u>Scholarships Support</u>	<u>Amount</u>
1. Idaho State University College of Technology 921 South 8th Ave., Stop 8380 Pocatello, ID 83209-8310	Aviation School Scholarship	4,000
2. Michigan Colleges Foundation 26101 Northwestern Highway Southfield, MI 48076-3925	Engineering Scholarship	15,000
3. Michigan Technological University Director of Corporate Development 1400 Townsend Drive Houghton, MI 49931-1295	Engineer Internship	20,000
4. University of Idaho College of Engineering Office of the President Administration Annex, Room 203 Moscow, ID 83844-3147	Scholarship Fund Sustainability Project Ecohydraulic Group	20,000 10,000 15,000
5. Washington State University Director College Relations College of Engineering P.O. Box 642714 Pullman, WA 99164-2714	Scholarship Fund Undergrad Research Engineering Clubs	20,000 10,000 8,000
Total Engineering Contributions		\$122,000

<u>Educational - Natural Resources/Wildlife</u>	<u>Scholarships Support</u>	<u>Amount</u>
8. Idaho State University College of Natural Resources Campus Box 8310 Pocatello, ID 83209-8310	Undergrad Scholarship	5,000
9. The Land Institute Joan Jackson Director of Development 2440 East Water Well Road Salina, KS 67401	General Support	20,000

10.	Northport Community Preservation Sandi Everson, Treasurer 405 Center St Northport WA, 99157	General Support	2,000
11.	University of Idaho Foundation Office of the Dean College of Natural Resources P.O. Box 441138 Moscow, ID 83844-1138	Moss Graduate Support Graduate Scholarship Undergrad Scholarship Moss Science Outdoor Graduate Scholarship	16,500 20,000 5,000 2,500 20,000
12.	Lewis & Clark State College Jody Ackerman Oftelie Director of College Advancement 500 8th Avenue Lewiston, ID 83501	Hells Canyon Institute	10,000
13.	Selway Bitterroot Foundation P.O. Box 8103 Missoula, MT 59807	General Support	4,500
14.	Michigan Wildlife Conservancy 6380 Drumheller Rd. P.O. Box 393 Bath, MI 48808	General Support	10,000
15.	Community Agricultural Development Center 985 S. Elm Colville, WA 99114	Quillisascut Farm	10,000

Total Natural Resources/Wildlife Contributions \$ 125,500

<u>Educational Grants – General</u>	<u>Support Type</u>	<u>Amount</u>
16. Clallam Bay School Cape Flattery School District #401 Gene Laes, Superintendent P.O. Box 109 Sekiu, WA 98381	General Support	1,000
17. High Rocks Academy Ms. Susan Burt, Director HC 64, Box 438 Hillsboro, WV 24946	General Support Endowment	20,000 5,000

18.	Interlochen Center for the Arts Beth Stoner Director of Development P.O. Box 199 Interlochen, MI 49643-0199	General Scholarship Support	8,000
19.	Lewis-Clark State College Jody Ackerman Oftelie Director of College Advancement 500 8th Avenue Lewiston, ID 83501	Scholarship Program General Support	2,500
20.	Reaching Higher Inc. Susie Dahlmann, Executive Director 815 North Second Street, Suite 106 Brighton, MI 48116	General Support	5,000
21.	American Indian College Fund 8333 Greenwood Blvd. Denver, CO 80221	General Support	10,000
22.	Evergreen School District #205 3341 Abby Gifford Road Gifford, WA 99131	General Support	3,000
	Total General Contributions		\$54,500

	<u>Community Programs</u>	<u>Support Type</u>	<u>Amount</u>
23.	Habitat for Humanity- Grosse Pointe Partners Judy Greiner, Secretary 32 Lakeshore Dr. Grosse Pointe Farms, MI 48236	General Support Matching Grant	5,000
24.	Lovells Twp. Historical Society JoAnn Smith, Treasurer 7208 Key Phyve Trail Grayling, MI 49738	General Support	1,000
	Total Cultural Miscellaneous Contributions		\$6,000
	TOTAL CONTRIBUTIONS		\$309,000

**RECONCILIATION CONTINUED ON FOLLOWING PAGE
RECONCILIATION**

Reconciliation to amount reported on Part XV Line 3a:

Contribution checks issued in 2009 and cashed in 2010:	\$ 141,200
Plus: Total contribution checks issued in 2010	309,000
Less: Contribution checks issued in 2010 and cashed in 2011	<u>(20,000)</u>
Amount reported on Part XV Line 3a:	<u>\$ 430,200</u>