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# Form 990.-EZ

Department of the Treasury Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

Linder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2010

Open to Public Inspection

A	For the 2	2010 calenda	ar year, or tax year beginning , 2010,	and ending			, 20	·
В	Check if ap	heck of applicable C Name of organization D Er					entification numb	oer -
	Address ch	Lexington County Sheriff's Foundation  Lexington County Sheriff's Foundation  Number and street (or P O. box, if mail is not delivered to street address)  Room/sulte E Te					3-2477983	
	Name char						E Telephone number	
	netual return P.O. Box 303						3-730-1560	
	Terminated	đ	F Grou	in Ever	motion			
=	Amended return						•	
	Application			Lea		ber 🕨		
		ing Method	✓ Cash Accrual Other (specify) ►	<sup>m</sup>			f the organization	
	Websit						ach Schedule B	
<u>J T</u>	ex-exem	<del>`</del>	ock only one) — 📝 501(c)(3) 🔲 501(c) ( ) ◀ (insert no.) 🔲 4947(a)(1) or	<u> </u>	·		D-EZ, or 990-PF	<u> </u>
	Check ▶		e organization is not a section 509(a)(3) supporting organization and its gross					
١	Form 99	0-EZ or Forn	n 990 return is not required though Form 990-N (e-postcard) may be requir	ed (see instru	ctions) E	But if th	e organization	chooses
			re to file a complete return.					
LA	dd lines	5b, 6c, and 7	b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more,	or if total asset	s (Part II,			
line	25, colu	ımn (B) below	) are \$500,000 or more, file Form 990 instead of Form 990-EZ			► s		96491
Р	art I	Revenu	e, Expenses, and Changes in Net Assets or Fund Balanc	es (see the	instruc	tions	for Part I.)	
			the organization used Schedule O to respond to any question					. 🗸
_	14		ons, gifts, grants, and similar amounts received			1		96407
	1				• •	2		00407
	2	-	ervice revenue including government fees and contracts				<del></del>	
	3		ip dues and assessments			3	<u>-</u>	
	4	Investment	•			4		84
	5a		ount from sale of assets other than inventory					
	b		or other basis and sales expenses					
	C	Gain or (lo:		5c				
	6	Gaming an		ŀ				
	а	Gross inc	ome from gaming (attach Schedule G if greater than					
9		\$15,000)			:			
Revenue	Ь	Gross inco	ome from fundraising events (not including \$	f contribution	ıs			
_ €			aising events reported on line 1) (attach Schedule G if the			1		
			th gross income and contributions exceeds \$15,000)   6b	]				
			± expenses from gaming and fundraising events 6c					
	d			d 6h and sui	htract			
	١	line.6c)	e do (loss) from gaming and fundraising events (add lines 6a and	d ob and so	Du dot	64		
	11_		י וער		•	6d		
	146		s of inventory (less returns and allowances					
_	po		of goods sold	l		_		
2018	c		it.or.(loss) from Sales of inventory (Subtract line 7b from line 7a) .			7c		
<b>~</b> :	<b>8</b>	OffieCleigh	րաթ (describe im Schedule O)			8		
<u> </u>	9		nue. 'Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		. ▶	9	<del></del>	96491
8	10	Grants and	d similar amounts paid (list in Schedule O)			10		48348
$\mathbf{C}$	11	Benefits pa	aid to or for members			11		1374
2	12	Salaries, o	ther compensation, and employee benefits			12	_	
2	13	Profession	al fees and other payments to independent contractors			13		
	14		y, rent, utilities, and maintenance			14		
뜌	15	Printing, publications, postage, and shipping				15	<del></del>	51
أزيج	16		enses (describe in Schedule O)			16		16307
	17		enses. Add lines 10 through 16			17		66080
جِي	10		(deficit) for the year (Subtract line 17 from line 9)			18		30411
Net Assets	18		s or fund balances at beginning of year (from line 27, column (A)			10		30411
386	19		ar figure reported on prior year's return)					7000-
ĕ		-	- · · · · · · · · · · · · · · · · · · ·			19		73205
호	20		nges in net assets or fund balances (explain in Schedule O)			20		
_	21	Net assets	or fund balances at end of year. Combine lines 18 through 20 .		. ▶	21		103616

Рa	Check if the organization used Schedule		stion in this F	Part II		
		o o to respond to any que		(A) Beginning of year	<del></del>	(B) End of year
22	Cash, savings, and investments		🗀	73205	+	103616
23	Land and buildings				23	
24	Other assets (describe in Schedule O)		[		24	
25	Total assets		[	73205	25	103616
26	Total liabilities (describe in Schedule O)		<u>L</u>		26	
27	Net assets or fund balances (line 27 of column			73205	27	103616
Par	Statement of Program Service Accommoderation Check if the organization used Schedule				_	Expenses
MAChan			SUOII III UIIS F	art III		uired for section c)(3) and 501(c)(4)
Desc	is the organization's primary exempt purpose? ribe what was achieved in carrying out the organization	Law Enforcement support	r and concise	manner describe	orga	nizations and section
	ervices provided, the number of persons benefited, and					(a)(1) trusts; optional thers)
28	Support the mission and goals of the Lexington Co				10.0	1
	Department, its function, operations, and programs					
	support, to purchase equipment, materials, and sup					
		t includes foreign grants, ch			28a	
29						
					]	
					ŀ	
	(Grants \$ ) If this amoun	t includes foreign grants, ch	eck here .	<u> ▶ 🗆</u>	29a	<u> </u>
30						
		****			l	
	(Grants \$ ) If this amoun	t includes foreign grants, ch	agk bara	·····	20-	
31	Other program services (describe in Schedule O)		eck nere .	· · · • •	30a	
٥.	, -	t includes foreign grants, ch	eck here	▶ □	31a	
32	Total program service expenses (add lines 28a	through 31a)		<u> ▶</u>	32	<del> </del>
	List of Officers, Directors, Trustees, and Ke					tions for Part IV.)
	Check if the organization used Scheduk	e O to respond to any ques	stion in this F	Part IV		🗀
	(a) Name and address	(b) Title and average hours per week	(c) Compensa (If not paid			(e) Expense account and
		devoted to position	enter -0)		nsation	other allowances
	b Cook	Chair/as needed			_	
	Office Box 303, Lexington, SC 29071			0	0	0
	Office Box 303, Lexington, SC 29071	Treasurer/as needed		o	0	
	Office Box 303, Lexington, 3C 25071	<del> </del>	-	<del>-</del>		0
		·†				
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		†				
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		7				

			<u>`</u>	
Part	Other Information (Note the statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V	<u></u>		<b>Ø</b>
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	Yes	No ✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	1	\·-
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.			
а	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
ъ 36	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)?	35b 36		✓
37a b	Enter amount of political expenditures, direct or indirect, as described in the instructions.   Did the organization file Form 1120-POL for this year?	37b		<b>√</b> 2
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .	38a		1
ь 39	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b Section 501(c)(7) organizations. Enter:			,
а	Initiation fees and capital contributions included on line 9			
b 40a	Gross receipts, included on line 9, for public use of club facilities			
	section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		1
C	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
đ	reimbursed by the organization			
0	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		1
41	List the states with which a copy of this return is filed. ▶			
42a	The organization's books are in care of ►  Located at ►  ZIP + 4 ►			
Ь	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial		Yes	No
	account)?	42b		1
	If "Yes," enter the name of the foreign country: ►  See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
С	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here		.	<b>▶</b> □
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		1
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		1
c	Did the organization receive any payments for indoor tanning services during the year?	44c		<b>√</b>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		

a     	Is any related organization a controlled entity of the organization receive any payment from omeaning of section 512(b)(13)? If "Yes," Form the control of t	the organization within the					Yes	No
a                 	Did the organization receive any payment from o	the omanization within the						140
46   1						45	<u> </u>	✓
46   1								l
<b>46</b> 1		990 and Schedule R may	need	to be comp	leted instead of	45-		1
1	Form 990-EZ (see instructions)  Did the organization engage, directly or indirectly	· · · · · · · · · · · · · · · · · · ·	 Huitiaa	on bobolf of	or in apposition	45a	<del> </del>	<del> </del>
Part V	to candidates for public office? If "Yes," comple	te Schedule C, Part I				46		1
	Section 501(c)(3) organizations and s 501(c)(3) organizations and section 494 and 52, and complete the tables for line	l7(a)(1) nonexempt char	exemp ritable	ot charitab trusts mus	le trusts only. A t answer questio	II sec ons 4	tion 7–49	b
	Check if the organization used Schedule	O to respond to any que	stion i	n this Part \	/1		•	. $\square$
							Yes	No
47	Did the organization engage in lobbying activities	s? If "Yes," complete Scho	edule (	, Part II .		47		<b>✓</b>
<b>48</b>	Is the organization a school as described in sectio	n 170(b)(1)(A)(ii)? If "Yes," (	comple	te Schedule	E	48		✓
49a	Did the organization make any transfers to an ex	empt non-charitable relate	ed orga	anization? .		49a		<b>✓</b>
	If "Yes," was the related organization a section 5					49b		
50	Complete this table for the organization's five hi	ghest compensated emple	oyees (	other than o	fficers, directors, t	truste	es ar	id ke
	employees) who each received more than \$100,	(b) Title and average		ganization. i	r triere is none, en (d) Contributions to			
	(a) Name and address of each employee paid more than \$100,000	hours per week devoted to position		zompensauon	employee benefit plans & deferred compensation	ac	Experi count a r allowa	and
-			1					-
						İ		
-								
			↓					
<b></b> -								
f ·	Total number of other employees paid over \$100	0.000	Щ		l	L		
	Complete this table for the organization's five		onond	ant contract	Ore who each rece	aired	more	. tha
51	\$100,000 of compensation from the organization	n. If there is none, enter "I	None."	on contract	DIS WITO BACIT 18CA	BIVOU	IIIOIE	, uia
	(a) Name and address of each independent contractor	<del></del>		(b) Ty;	e of service	(c) Co	mpens	ation
		:						
						•		
	Total number of other independent contractors e			.▶				
	Did the organization complete Schedule A? <b>Not</b> nonexempt charitable trusts must attach a comp		anizati	ons and 494		] Yes	. 🗆	No
Under pe	enalties of perjury, I declare that I have examined this return, in ect, and complete. Declaration of preparer (other than officer)	cluding accompanying schedules	and star	tements, and to trer has any kno	the best of my knowled			f, it is
	Allenan				3/1/11			-
Sign	Signature of officer			i	Date			
Here								

Preparer's signature

Print/Type preparer's name

Firm's address ►

May the IRS discuss this return with the preparer shown above? See instructions

Firm's name ▶

Paid Preparer

Use Only

▶ ☐ Yes ☐ No

PTIN

Check I If self-employed

Firm's EIN ▶

Phone no.

Date

#### SCHEDULE A (Form 990 or 990-EZ)

## **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2010 Open to Public

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Attach to Form 990 or Form 990-EZ. ► See separate Instructions.

Name of the organization Employer identification number **Lexington County Sheriff's Foundation** 58-2477983 Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions-subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2), (Complete Part III.) 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. c Type III-Functionally integrated a 🗌 Typel b Type II d Type III-Other e By checking this box. I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and Yes No 11g(i) (ii) A family member of a person described in (i) above? . . . . . . . . . 11g(li) (iii) A 35% controlled entity of a person described in (i) or (ii) above? . 11g(ii) Provide the following information about the supported organization(s). (i) Name of supported (II) EIN (iii) Type of organization (iv) is the organization in col. (i) listed in your (v) Did you notify (vii) Amount of (vi) Is the organization (described on lines 1-9 the organization in organization in col. support col. (i) of your governing document? (i) organized in the above or IRC section (see instructions)) (A) (B) (C) (D) (E) Total

18

Part	Support Schedule for Organiza	tions Descr	ibed in Sect	ions 170(b)(1	)(A)(iv) and 1	70(b)(1)(A)(v	
	(Complete only if you checked the Part III. If the organization fails to	e box on line	3 5, /, Or 8 Of or the tests lis	Part I or IT the ted below in	e organizatio lease comple	n talled to qui ste Part III )	ality under
Secti	en A. Public Support	quality und	si ule testa il	sted below, p	icase compi	to rat m.,	·
	dar year (or fiscal year beginning in) ▶	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	:					
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4.			<u> </u>		<u> </u>	<u> </u>
	on B. Total Support	(-) 0000	4.0007	(-) 0000	(-1,0000	T (a) 2010	40 Total
	dar year (or fiscal year beginning in)	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7	Amounts from line 4		ļ			<del> </del>	<del></del>
8	Gross Income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)		‡				
11	Total support. Add lines 7 through 10			<u></u>			
12	Gross receipts from related activities, etc					12	
13	First five years. If the Form 990 is for the organization, check this box and stop he	re					
	on C. Computation of Public Suppor			11 001/200 (6)		1441	%
14	Public support percentage for 2010 (line of Public support percentage from 2009 Sci					15	<del></del>
15 16a	331/s% support test—2010. If the organi box and stop here. The organization qua	zation did not	check the box	on line 13, an	d line 14 is 33		check this
b	331/x3% support test—2009. If the organ check this box and stop here. The organ					e 15 is 33 <sup>1</sup> /3%	
17a	10%-facts-and-circumstances test—2 10% or more, and if the organization me Part IV how the organization meets the "torganization	ets the "facts	-and-circumsta	ances" test, ch	eck this box a	nd stop here.	Explain in
b	10%-facts-and-circumstances test—2 15 is 10% or more, and if the organiza Explain in Part IV how the organization m	tion meets the	e "facts-and-d ts-and-circums	circumstances" stances" test.	test, check the organization	his box and ston qualifies as	a, and line top here.
	supported organization						🚩 📗

## Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

							<del></del>
	on A. Public Support	(=) 000C	<b>6-1</b> 0007	(-) 0000	(-f) 0000	(-) 0040	(0 T-4-1
_	dar year (or fiscal year beginning in)	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1	Gifts, grants, contributions, and membership fees	37355	65005	134040	70354	96407	403161
^	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	13539	27104	o	o	0	40643
3	Gross receipts from activities that are not an unrelated trade or business under section 513	O	O	0	0	0	0
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	o	O	o	o	0	0
5	The value of services or facilities furnished by a governmental unit to the organization without charge	o	0	o	o	0	0
6	Total. Add lines 1 through 5	50894	92109	134040	70354	96407	443804
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .	0	0	O	0	o	0
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
С	Add lines 7a and 7b	0	0	0	0	0	0
8	Public support (Subtract line 7c from line 6.)				_		443804
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2006	<b>(b)</b> 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9	Amounts from line 6	50894	92109	134040	70354	96407	443804
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	o	0	0	0	84	84
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	o	0	0	0	0	o
C	Add lines 10a and 10b	0	0	0	0	0	84
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carned on	0	0	o	0	0	0
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	o	0	o	o	o	0
13	Total support. (Add lines 9, 10c, 11, and 12.)	50894	92109	134040	70354	96491	443888
14	First five years. If the Form 990 is for the organization, check this box and stop her	_		d, third, fourth	•		
Secti	on C. Computation of Public Suppor			<del></del>			
15	Public support percentage for 2010 (line 8			3, column (f))		15	100 %
16	Public support percentage from 2009 Sch	nedule A, Part I	II, line 15 .			16	100 %
Secti	on D. Computation of Investment Inc						
17	Investment income percentage for 2010 (	ine 10c, colum	n (f) divided b	y line 13, colun	nn (f))	17	%
18	Investment income percentage from 2009			_		18	%
19a	331/s% support tests-2010. If the organi	ization did not	check the box	on line 14, ar	nd line 15 ıs m	ore than 331/39	%, and line
	17 is not more than 331/3%, check this box	and stop here.	The organization	on qualifies as a	a publicly suppo	orted organizati	on . 🕨 🔲
b	331/2% support tests-2009. If the organiz						
	line 18 is not more than 331/3%, check this t						
20	Private foundation. If the organization die	d not check a l	box on line 14,	19a, or 19b, c	heck this box	and see instru	ctions 🕨 🗍

Schedule A (Fo	Schedule A (Form 990 or 990-EZ) 2010 Page 4					
Part IV	<b>Supplemental Information.</b> Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).					
<b>-</b>						
	······					

#### **SCHEDULE 0** (Form 990 or 990-EZ)

# Supplemental Information to Form 990 or 990-EZ

2010 Open to Public

Employer identification number

58-2477983

Department of the Treasury Internal Revenue Service Name of the organization Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ► Attach to Form 990 or 990-EZ.

Inspection

OMB No 1545-0047

Lexington County Sheriff's Foundation	58-2477983						
Part I, Line 10 - Grants for Law Enforcement equipment, training, materials, supplies in support of Lex	ington County Sheriff's Department.						
Part I, Line 16 - Expenses incurred to raise funds, through both public and private support, to provide grants to Sheriff's Department.							
Part V, Line 34 - Foundation By-Laws were amended/restated in November 2010.							