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Form 990-PF

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

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

OMB No 1545-0052

2010

For c	alend	lar year 2010, or tax year beginning , a	and ending				
G C	heck a	all that apply initial return Initial ret	turn of a former public o	charity	[Final return	
		Amended return Add	ress change	Name	change		
J	AME:	S F COOPER AND JEAN M COOPER				oyer identification numl	oer
F	OUN	DATION		B Telephone number (see page 10 of the instruction			
		nd street (or P O box number if mail is not delivered to street address	oom/suite	62	0-431-2720		
_ <u>C</u>	/0 1	<u>EDWIN BIDEAU III, 18 N FOREST</u>	<u>:</u>		C If exe	mption application is pend	ing, check here
		vn, state, and ZIP code			D 1. Fo	reign organizations, check	here 🕨 上
	HAN				1	reign organizations meetir	_
		type of organization: X Section 501(c)(3) exempt private			85	i% test, check here and att	ach computation
			le private foundation		٠ .	ate foundation status was	L 1
		ket value of all assets at J Accounting method	X Cash Acc	rual	section	on 507(b)(1)(A), check here	
	-	ear (from Part II, col. (c), Uther (specify)				foundation is in a 60-mont	
	e 16) l			1	unde	r section 507(b)(1)(B), che	
L Pa	art j	Analysis of Revenue and Expenses (The total of	(a) Revenue and expenses per	(b) Netin	vestment	(c) Adjusted net	(d) Disbursements for charitable
		amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))	books	1	ome (c) Adjusted het		purposes
			2 000	-			(cash basis only)
	1 2	Contributions, gifts, grants, etc., received (attach schedule) Check ► X if the foundation is not required to attach Sch B	2,000				
	2	Interest on savings and temporary cash investments	366		366		
	3	Dividends and interest from securities	300		300	·	,
	5a	Gross rents		 			
_	b	Net rental income or (loss)					
Revenue	6a	Net gain or (loss) from sale of assets not on line 10					
/en	b	Gross sales price for all assets on line 6a					<u> </u>
Şè	7	Capital gain net income (from Part IV, line 2)			0		,
ш.	8	Net short-term capital gain			-	0	<u>^</u>
=	9	Income modifications					
2011	10a	Gross sales less returns & allowances			•	, ,	1.5
Le C	b	Less: Cost of goods sold			1 3, 42	, , , ,	
କ୍ଷ	С	Gross profit or (loss) (attach schedule)					\$5.75 G
<u>ب</u>	11	Other income (attach schedule)					,
MAR	12	Total. Add lines 1 through CCEIVED	2,366		366	0	Y., .
	13	Compensation of officers, directors, trustees, etc.					
Xpenses X	14	Other employee Salaries and wages					
	15	Other employee Salaries and wages Pension plans, Employee benefits 8 2011					
₹	16a	Local food (attack debadula)					
Operating and Administrative Ex	b	Accounting fees (attach schedute)	335		335		
Ęį	С	Other professional fees (attach schedule)		ļ			
tra	17	Interest		ļ			
Jis	18	Taxes (attach schedule) (see page 14 of the instructions) STMT 2	1				
Ē	19	Depreciation (attach schedule) and depletion					
Ad	20	Occupancy .					
Ď	21	Travel, conferences, and meetings		-			
ā	22	Printing and publications		-		· · · · · · · · · · · · · · · · · · ·	
<u>n</u>	23 24	Other expenses (att sch)		 			-
rati		Total operating and administrative expenses. Add lines 13 through 23	336		335		
bei	25	Contributions, gifts, grants paid	2,500		333		2,500
ō	26	Total expenses and disbursements. Add lines 24 and 25	2,836		335	0	
_	27	Subtract line 26 from line 12	2,030	 	333	· · · · · · · · · · · · · · · · · · ·	2,300
	a	Excess of revenue over expenses and disbursements	-470	}			
	b	Net investment income (if negative, enter -0-)	170		31		
	c	Adjusted net income (if negative, enter -0-)		†		0	
						<u>_</u>	

	Part I	Balance Sheets Attached schedules and amounts in the description column	Beginning of year	End o	f year
닏	Part II	should be for end-of-year amounts only (See instructions)	(a) Book Value	(b) Book Value	(c) Fair Market Value
Ţ	1	Cash—non-interest-bearing	3,000	2,164	2,164
	2	Savings and temporary cash investments	30,325	30,691	30,691
ł	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 15 of the			
-		instructions)			
	7	Other notes and loans receivable (att. schedule)	· · · · · · · · · · · · · · · · · · ·		
ļ		Less allowance for doubtful accounts ▶			
ι	8	Inventories for sale or use			
Assets	9	Prepaid expenses and deferred charges	·		
ğ	10a	Investments—U.S. and state government obligations (attach schedule)		_	
`	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate stock (attach schedule)			
	11	Investments—land, buildings, and equipment basis			1
-		Less accumulated depreciation (attach sch)	L		
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis			
	14	Less accumulated depreciation (attach sch.)			
	15				
		•			
	16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	33,325	32,855	32,855
\dashv	17	Accounts payable and accrued expenses	33,323	32,033	32,000
	18	Grants payable			
Liabilities	19	Deferred revenue			
Ξŧ	20	Loans from officers, directors, trustees, and other disqualified persons			
abi	21	Mortgages and other notes payable (attach schedule)			, ,
Ë	22	and the second s			ĺ
		,	0	0	!
\exists	23	Total liabilities (add lines 17 through 22) Foundations that follow SFAS 117, check here		1	, , , , , , , , , , , , , , , , , , ,
"		and complete lines 24 through 26 and lines 30 and 31.			
ces	24		33 325	32,855	
ă	24	Unrestricted	33,325	32,033	7
3a	25	Temporarily restricted			"
Net Assets or Fund Balanc	26	Permanently restricted Foundations that do not follow SFAS 117, check here ▶			
Ē		and complete lines 27 through 31.	,		· ,
뜨	27				
ō	27	Capital stock, trust principal, or current funds		 	, ,
ets	28	Paid-in or capital surplus, or land, bldg, and equipment fund Retained earnings, accumulated income, endowment, or other funds			
SS	29				,
tΑ	30	Total net assets or fund balances (see page 17 of the	33,325	32,855	
Ne		Instructions)	33,325	32,633	-
_	31	Total liabilities and net assets/fund balances (see page 17	22 225	22 055	}
\vdash	D4 I	of the instructions)	33,325	32,855	
-	Part I		agrae with	· · · · · · · · · · · · · · · · · · ·	T
1		net assets or fund balances at beginning of year—Part II, column (a), line 30 (must	agree with		33,325
_		of-year figure reported on prior year's return)		. 1	-470
		amount from Part I, line 27a		2	-4/0
		r increases not included in line 2 (itemize)		3	32,855
		ines 1, 2, and 3		. 4	32,655
		eases not included in line 2 (itemize)	line 20	. 5	32,855
_6	o iotal	net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b),	iiie 30		52,855

	COOPER AND DEAN M			14-2032309			Page .	
' (a) List and describ	e the kind(s) of property sold (e.g., real estate thouse, or common stock, 200 shs. MLC Co.)		1e	(b) How acquired P—Purchase		e acquired day, yr)	(d) Date sold (mo., day, yr)	
1a N/A				D—Donation	<u> </u>		, , , , , , ,	
b								
c			_					
d				_				
е								
(e) Gross sales price	(f) Depreciation allowed (or allowable)		10,	other basis nse of sale			n or (loss) f) minus (g)	
a								
b								
С							·	
d		-						
e			40/04/00					
(i) F M V as of 12/31/69	gain in column (h) and owned by the for (j) Adjusted basis as of 12/31/69	undation on	(k) Exces	s of col (i)		l (k), but not	l (h) gain minus t less than -0-) or rom col (h))	
				<u> </u>			-	
b		<u> </u>			ļ			
c								
d							•	
е							<u> </u>	
If gain, also enter in Part I, line 8, If (loss), enter -0- in Part I, line 8	If gain, also enter in If (loss), enter -0- in If (los	Part I, line): instructions	7 }		3			
	on 4942 tax on the distributable amount y under section 4940(e). Do not comple		in the base	e penod?			Yes X No	
1 Enter the appropriate amount in e	ach column for each year, see page 18	of the instru	ctions befo	ore making any entrie	s			
(a) Base period years Calendar year (or tax year beginning			Net value	(c) of noncharitable-use as			(d) tribution ratio divided by col (c))	
2009		3,094			870			
2008		2,610			188		0.08942	
2007		3,085		31,	858	0.0968		
2006		2,322			354			
2005		2,113		29,	877		0.07072	
2 Total of line 1, column (d)		2h5 -	- h 4h		_2	2	0.43461	
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							0.08692	
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5						1	32,59	
5 Multiply line 4 by line 3						5	2,83	
6 Enter 1% of net investment incom	e (1% of Part I, line 27b)				_	5		
7 Add lines 5 and 6		٠	•			7 2,83		
8 Enter qualifying distributions from	Part XII, line 4 line 7, check the box in Part VI, line 1b,	and compl	ete that ner	d using a 1% tay rate		3	2,50	
Part VI instructions on page 18	r, shook are box art art vi, and tb,	and compli						

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<u>Pa</u>	rt VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the inst	ructions)				
1a	Exempt operating foundations described in section 4940(d)(2), check here and enter "N/A" on line 1					
	Date of ruling or determination letter. (attach copy of letter if necessary—see instructions)					
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check					
	here and enter 1% of Part I, line 27b					
С	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	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	_		0	
5		5			1	
6	Credits/Payments:					
а	2010 estimated tax payments and 2009 overpayment credited to 2010		,			
b	Exempt foreign organizations—tax withheld at source		₹ =			
C	Tax paid with application for extension of time to file (Form 8868)				,	
d	Backup withholding erroneously withheld 6d 6d					
7		7				
8	Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached	8				
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9			1	
10		10				
11_		<u> 1 </u>				
Pa	rt VII-A Statements Regarding Activities					
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it		1	Yes	No	
	participate or intervene in any political campaign?		1a		X	
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19				3.7	
	of the instructions for definition)?		1b		<u> </u>	
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials				l	
	published or distributed by the foundation in connection with the activities		1c	<u></u> -	77	
C	\cdot				X	
đ						
	(1) On the foundation ▶ \$ (2) On foundation managers ▶ \$					
е	· · · · · · · · · · · · · · · · · · ·				!	
•	on foundation managers. ▶ \$				X	
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?					
	If "Yes," attach a detailed description of the activities					
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of				X	
4-	incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes				X	
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	N/A	4a			
b 5	If "Yes," has it filed a tax return on Form 990-T for this year? Was there a liquidation termination dissolution or substantial contraction during the year?	.11/ 63	4b 5		x	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?				1	
6	If "Yes," attach the statement required by General Instruction T Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:					
J	By language in the governing instrument, or		3	ا مالش م		
			1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		
	By state legislation that effectively amends the governing instrument so that no mandatory directions that					
7	conflict with the state law remain in the governing instrument? 7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV					
, 8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the	-	7	X	i	
Ju	instructions) KS					
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General					
.,	(or designate) of each state as required by General Instruction G? If "No," attach explanation		8b	X	·	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or		"			
•	4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page				_	
	27)? If "Yes," complete Part XIV		9		x	
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their					
	names and addresses STMT 3		10	х		
			Form 99		(2010)	

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

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PartiViji	Information About Officers, Directors, Trustees, Foundation and Contractors (continued)	Managers, Highly Paid Emplo	
3 Five hi	ghest-paid independent contractors for professional services (see page 23 of th	e instructions). If none, enter "NONE.	,,,,
	(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE	<u> </u>		
			- "
Total number	of others receiving over \$50,000 for professional services		•
Part IX	Summary of Direct Charitable Activities		<u> </u>
organizations	lation's four largest direct chantable activities during the tax year. Include relevant statistical information and other beneficianes served, conferences convened, research papers produced, etc.	ition such as the number of	Expenses
1 N/A			
2	•		
3			
4			
	<u> </u>		
Part IX E			
	two largest program-related investments made by the foundation during the tax year on lines 1 and	2	Amount
1 N/A	<u>.</u>		
2			
_		·	
All other prog	gram-related investments. See page 24 of the instructions		
3			
	•	·	

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Total. Add lines 1 through 3

Suitability test (prior IRS approval required)

Cash distribution test (attach the required schedule)

Enter 1% of Part I, line 27b (see page 26 of the instructions)

Adjusted qualifying distributions. Subtract line 5 from line 4

qualifies for the section 4940(e) reduction of tax in those years.

Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation

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2,500

<u>3a</u> 3b

4

5 6

<u>Form</u>	990-PF (2010) JAMES F COOPER AND JEA	N M COOPER	74-28325	09	Page \$
Pa	rt XIII Undistributed Income (see page 26 of	the instructions)			
	•	(a)	(b)	(c)	(d)
1	Distributable amount for 2010 from Part XI,	Corpus	Years pnor to 2009	2009	2010
	line 7				1,629
2	Undistributed income, if any, as of the end of 2010				
а	Enter amount for 2009 only				
b	Total for pnor years: 20 , 20 , 20				
3	Excess distributions carryover, if any, to 2010				
а	From 2005 62:	=			
b	From 2006 763	 			
C	From 2007 1,50:	3			
d	From 2008 1,16:	⊣			
е	From 2009 1,602				
f	Total of lines 3a through e	5,651			1
4	Qualifying distributions for 2010 from Part XII,				•
	line 4 ⁻ ▶ \$2,500				
а	Applied to 2009, but not more than line 2a				
b	Applied to undistributed income of prior years				Ti.
	(Election required—see page 26 of the instructions)				
С	Treated as distributions out of corpus (Election				
	required—see page 26 of the instructions)				4 40
	Applied to 2010 distributable amount	074			1,629
	•	871			
5	Excess distributions carryover applied to 2010				
	(If an amount appears in column (d), the same				
_	amount must be shown in column (a))		1		
6	Enter the net total of each column as				
	indicated below:				
a	•	6,522			
b	Prior years' undistributed income Subtract				
_	line 4b from line 2b				
С	Enter the amount of pnor years' undistributed			`	· .
	income for which a notice of deficiency has				•
	been issued, or on which the section 4942(a)				
	tax has been previously assessed Subtract line 6c from line 6b. Taxable				
u	amount—see page 27 of the instructions				₩ <i>3</i>
	Undistributed income for 2009 Subtract line				
-	4a from line 2a Taxable amount—see page				
	27 of the instructions				
f	Undistributed income for 2010 Subtract lines				
•	4d and 5 from line 1. This amount must be				
	distributed in 2011		ē s		
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)	ļ	,		
8	Excess distributions carryover from 2005 not				
	applied on line 5 or line 7 (see page 27 of the				
	instructions)	623			
9	Excess distributions carryover to 2011.				
	Subtract lines 7 and 8 from line 6a	5,899			
10	Analysis of line 9				
а	Excess from 2006 76	2			
b	Excess from 2007 1,50	3	1		
С	Excess from 2008 1,16	1	1		
d	Excess from 2009 1,60	2			
_ <u>e</u>	Excess from 2010 87	1		<u> </u>	

factors: N/A

Supplementary Information (continued) 3 Grants and Contributions Paid During the Year or Approved for Future Payment If recipient is an individual, Foundation Recipient show any relationship to Purpose of grant or status of Amount any foundation manager contribution recipient Name and address (home or business) or substantial contributor a Paid during the year CHERRY STREET YOUTH CENTE 710 N FOREST FOR AFTER SCHOOL ELEMENTARY CHILDREN 500 CHANUTE KS 66720 FIRE ESCAPE COFFEE HOUSE 126 W MAIN TEENAGE YOUTH CENTER AND CHRISTIAN 500 CHANUTE KS 66720 HOPE UNLIMITED 206 S JEFFERSON UNWED MOTHER PROGRAM 500 IOLA KS 66749 FAITH HOUSE SAFE PLACE FOR TEENS 102 S LAFAYETTE AVE 500 CHANUTE KS 66720 SALVATION ARMY 2123 W 4TH FOR POVERTY PROGRAMS SPONSORED BY 500 CHANUTE KS 66720 2,500 Total ▶ 3a Approved for future payment N/A Total ▶ 3b

	rt XVI-A gross amo	 Analysis of Income-Producing Ac unts unless otherwise indicated 		d business income	Excluded	by section 512, 513, or 514	(e)
4.0			(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See page 28 of
	_	vice revenue:			+		the instructions)
			-	<u> </u>			
c							
					 		
е							
f							
g	Fees an	d contracts from government agencies					
2 M		dues and assessments					
3 In	iterest on s	avings and temporary cash investments					366
4 D	ividends ar	id interest from securities					
5 N	et rental ind	come or (loss) from real estate.				1	1, 3
а	Debt-fina	anced property					
b	Not debt	-financed property					
6 N	et rental ind	come or (loss) from personal property					
7 0	ther investi	ment income					
) from sales of assets other than inventory					
		or (loss) from special events					
		or (loss) from sales of inventory					
		ue a	_				
		· · · · · · · · · · · · · · · · · · ·	_				
							·
a					1 1		
9 12 C	ubtotal Ad	d columns (b), (d), and (e)			0	0	366
		ne 12, columns (b), (d), and (e)	. L	<u> </u>	0	13	366
		n line 13 instructions on page 29 to venfy calculation	· nne \			13 _	300
	rt XVI-B	Relationship of Activities to the A		ent of Exempt P	urposes		
	ne No.	Explain below how each activity for which income				d importantly to the	
	▼	accomplishment of the foundation's exempt purpoinstructions)					he
N	I/A					-	
							
				 -			
	_						
				<u> </u>			· · · · · · · · · ·
			-			<u> </u>	
					-		

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Part X		Information Reg Exempt Organization		nsfers To and	Transaction	s and Relationships With	Noncharitable			
1 Did 1				n any of the follow	ing with any oth	er organization described		ПΤ	Yes	No
	_		•	-	*	on 527, relating to political				,
	anızatıon		i ilan occion	oo nono		or our, rolating to political				
•		om the reporting found	ation to a non	chantable exempt o	rganization of					
	Cash	on the reporting loans		onantable exempt t	rgamzation of			1a(1)		X
	Other as	staps	•				•	1a(2)		X
	er transa	•						10(2)		
		assets to a noncharita	hle evemnt o	raanization				1b(1)		X
٠,		es of assets from a no	•	•		•	•	1b(2)		X
• • •		of facilities, equipment,		, ,				1b(3)	$\neg \neg$	X
		rsement arrangements					•	1b(4)		X
										X
	,, , , , , , , , , , , , , , , , , , ,									X
, ,		acilities, equipment, ma	-	-		·		1c		X
	-		-	•		a (b) should always show the fair i	narket			
						e foundation received less than fa				
		•	-			e goods, other assets, or services				
(a) Line		(b) Amount involved	1	of noncharitable exem		(d) Description of transfers, tr		arranger	nents	
A/N		(-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,	(0)		F1 3	(-,				
.,										
			1							
										—
					· · · · · · · · · · · · · · · · · · ·		· •			
-			<u> </u>							
			 							
			 							
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					· · · · · · · · · · · · · · · · · · ·				_	
				·		 				
		ation directly or indirec	•							a
		section 501(c) of the	·-	nan section 501(c)(3)) or in section	527?		Ye	s A] No
b If "Y		nplete the following scl	nedule.	1 415- 6		1				
37/3		Name of organization		(b) Type of o	rganization	(c) Descn	ption of relationship			
N/A	<u>, </u>									
	-				·					
						<u> </u>			_	
Sign	Under perbelief, it i	enalties of perjury, I declar is true, correct, and compl	e that I have exected Declaration	amined this return, inc of preparer (other tha	luding accompanyi n taxpayer or fiduc	ng schedules and statements, and to the lary) is based on all information of which	ne best of my knowledge th preparer has any know SIDENT	: and wledge		
Here	Sion	nature of officer or trustee	, 60		Date					
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742832509 JAMES F COOPER AND JEAN M COOPER 74-2832509 FYE: 12/31/2010

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2/16/2011 7:49 PM Page 2 City, State, Zip Statement 3 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors CHANUTE KS 66720 742832509 JAMES F COOPER AND JEAN M COOPER Federal Statements Address 18 N FOREST Name 74-2832509 FYE: 12/31/2010 JEAN M COOPER