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

2010

For calendar year 2010, or tax year beginning , and ending

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

Name of foundation: SOKA 'PIIWA FOUNDATION

A Employer identification number: 83-0321664

Number and street (or P O box number if mail is not delivered to street address): P.O. BOX 6769 | Room/suite

B Telephone number: (307) 674-0848

City or town, state, and ZIP code: SHERIDAN, WY 82801

C If exemption application is pending, check here ▶ [ ]

D 1. Foreign organizations, check here ▶ [ ]
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

H Check type of organization: [X] Section 501(c)(3) exempt private foundation
[ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ [ ]

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 2,397,063.

J Accounting method: [X] Cash [ ] Accrual [ ] 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 ▶ [ ]

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))

		(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				
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	85,244.	85,244.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	57,539.			
	b Gross sales price for all assets on line 6a 3,150,998.				
	7 Capital gain net income (from Part IV, line 2)		57,539.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 **Total.** Add lines 1 through 11	142,783.	142,783.	0.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	5,780.	2,890.	0.	2,890.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 3	5,515.	210.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 4	10,514.	10,514.	0.	0.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	21,809.	13,614.	0.	2,890.
	25 Contributions, gifts, grants paid	61,500.			61,500.
	26 **Total expenses and disbursements.** Add lines 24 and 25	83,309.	13,614.	0.	64,390.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	59,474.			
	b **Net investment income** (if negative, enter -0-)		129,169.		
	c **Adjusted net income** (if negative, enter -0-)			0.	

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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			
	2 Savings and temporary cash investments	16,080.	110,245.	110,245.
	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			
	b Investments - corporate stock STMT 5	1,773,093.	1,494,499.	1,044,789.
	c Investments - corporate bonds STMT 6	880,563.	1,224,466.	1,242,029.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 7	100,000.	0.	0.
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	2,769,736.	2,829,210.	2,397,063.
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 ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	2,769,736.	2,829,210.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30 **Total net assets or fund balances**	2,769,736.	2,829,210.	
	31 **Total liabilities and net assets/fund balances**	2,769,736.	2,829,210.	

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	2,769,736.
2 Enter amount from Part I, line 27a	2	59,474.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2,829,210.
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	2,829,210.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	SEE ATTACHED STATEMENT	P	VARIOUS	VARIOUS
b	SEE ATTACHED STATEMENT	P	VARIOUS	VARIOUS
c	WACHOVIA	P	VARIOUS	VARIOUS
d	USB CAPITAL IX	P	VARIOUS	VARIOUS
e	MELON CAPITAL IV	P	VARIOUS	VARIOUS

	(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	2,530,050.		2,424,006.	106,044.
b	619,598.		669,453.	<49,855.>
c	600.			600.
d	650.			650.
e	100.			100.

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				106,044.
b				<49,855.>
c				600.
d				650.
e				100.

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 57,539.

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 N/A

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	44,275.	1,699,177.	.026057
2008	152,559.	2,323,711.	.065653
2007	281,177.	3,067,640.	.091659
2006	122,546.	2,738,826.	.044744
2005	21,923.	2,434,284.	.009006

2	**Total** of line 1, column (d)	2	.237119
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	.047424
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	2,200,170.
5	Multiply line 4 by line 3	5	104,341.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,292.
7	Add lines 5 and 6	7	105,633.
8	Enter qualifying distributions from Part XII, line 4	8	64,390.

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.

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 ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ______ **(attach copy of letter if necessary-see instructions)**			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b		1	2,583.
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	2,583.
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	2,583.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a 1,485.		
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	1,485.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	45.
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	1,143.
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 2011 estimated tax** ▶	**Refunded** ▶	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?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
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.*			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
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.*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ WY			
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)? *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	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ KAREN KOYAMA-BREEN Telephone no. ▶ (307)674-0848

Located at ▶ P.O. BOX 6769, SHERIDAN, WY ZIP+4 ▶ 82801

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

			Yes	No
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?	16		X
	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 ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		**Yes**	**No**
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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? ☐ Yes ☒ 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? ☐ Yes ☒ 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)? N/A **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** X (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? N/A **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
GEORGE D. WIDENER P.O. BOX 2565 COLUMBIA FALLS, MT 59912	TRUSTEE 0.00	0.	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.

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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	2,158,184.
b	Average of monthly cash balances	1b	75,491.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	2,233,675.
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	2,233,675.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	33,505.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,200,170.
6	**Minimum investment return.** Enter 5% of line 5	6	110,009.

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	110,009.
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a: 2,583.		
b	Income tax for 2010. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	2,583.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	107,426.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	107,426.
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	107,426.

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	64,390.
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	64,390.
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	64,390.

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				107,426.
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				
b From 2006				
c From 2007				
d From 2008 26,359.				
e From 2009				
f Total of lines 3a through e	26,359.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 64,390.				
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				64,390.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	26,359.			26,359.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	0.			
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				16,677.
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	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009				
e Excess from 2010				

023581
12-07-10

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)

	Tax year	Prior 3 years			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
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 ▶ [X] 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 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:

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE STATEMENT 9				61,500.
Total ▶ 3a				61,500.
b *Approved for future payment*				
NONE				
Total ▶ 3b				0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
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					
4 Dividends and interest from securities			14	85,244.	
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	57,539.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		142,783.	0.

13 Total. Add line 12, columns (b), (d), and (e) 13 142,783.

(See worksheet in line 13 instructions to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
	N/A

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

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

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

George D. Widener[illegible] 8/13/11 Trustee

Signature of officer or trustee — Date — Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
BRIAN FLEMING	[illegible]	8/10/11		P00448170

Firm's name ▶ DELOITTE TAX LLP — Firm's EIN ▶ 86-1065772

Firm's address ▶ 555 17TH STREET, SUITE 3600 DENVER, CO 80202 — Phone no. 303-312-5400

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MORGAN STANLEY	85,244.	0.	85,244.
TOTAL TO FM 990-PF, PART I, LN 4	85,244.	0.	85,244.

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	5,780.	2,890.	0.	2,890.
TO FORM 990-PF, PG 1, LN 16B	5,780.	2,890.	0.	2,890.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAX WITHHELD	210.	210.	0.	0.
FEDERAL	5,305.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	5,515.	210.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MANAGEMENT FEE	10,355.	10,355.	0.	0.
BANK SERVICE CHARGE	159.	159.	0.	0.
TO FORM 990-PF, PG 1, LN 23	10,514.	10,514.	0.	0.

FORM 990-PF CORPORATE STOCK STATEMENT 5

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT 8	1,494,499.	1,044,789.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,494,499.	1,044,789.

FORM 990-PF CORPORATE BONDS STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT 8	1,224,466.	1,242,029.
TOTAL TO FORM 990-PF, PART II, LINE 10C	1,224,466.	1,242,029.

FORM 990-PF OTHER INVESTMENTS STATEMENT 7

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SEE STATEMENT 8	COST	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 13		0.	0.

Soka'pıwa Foundation
December 31, 2010

Stocks	Book Value	Fair Market Value
Abbott Laboratories	$17,080 43	$15,570 75
Agrium Inc	$9,256 40	$9,633 75
Akamai Technologies, Inc	$6,590 25	$6,398 80
Apple Inc	$4,292 95	$6,773 76
Asbury Automotive Group Inc	$2,656 24	$3,270 96
AT&T Inc	$21,223 65	$17,745 52
Atmel Corp	$2,658 84	$3,954 72
Automatic Data Processing Inc	$16,021 34	$18,095 48
Bank of America Corp	$105,207 25	$61,364 00
Bristol Meyers Squibb Co	$6,616 74	$6,461 12
Chevron Corp	$16,271 47	$18,341 25
Chiquita Brands Int	$2,660 77	$2,565 66
CitiGroup Inc	$420,853 25	$119,196 00
CNO Finl Group Inc Com	$2,641 07	$3,186 60
Coca-Cola Co	$15,020 35	$18,415 60
Colgate-Palmolive Co	$17,169 48	$17,922 51
Complete Prod Serv Inc	$2,671 34	$3,073 20
Cummins Inc	$6,675 31	$7,700 70
E I DuPont De Nemours & Co Inc	$4,702 49	$6,933 32
Edward Lifesciences Corp	$6,601 89	$8,003 16
Endo Pharmaceuticals Hldgs Inc	$2,622 75	$2,499 70
F5 Networks Inc	$6,599 09	$8,460 40
Fleet Cap T VIII	$98,996 00	$98,800 00
Franklin Resources Inc	$6,510 28	$6,227 76
Freeport McMoran Copper & Gold	$5,701 40	$8,166 12
General Electric Co	$213,580 74	$109,740 00
Genl Communcations Cl A	$2,687 46	$3,152 34
Georgia Gulf Corp	$2,664 36	$3,151 86
Google Inc	$4,004 97	$6,533 67
Home Depot Inc	$17,135 62	$19,072 64
Intel Corp	$17,153 88	$18,106 83
International Business Machines	$17,191 40	$17,904 72
Johnson & Johnson	$16,391 34	$16,575 80
Las Vegas Sands Corp	$9,267 55	$10,752 30
Lockheed Martin Corp	$17,023 29	$16,568 67
Magna International Inc	$6,567 36	$7,592 00
McDonalds	$10,952 30	$16,656 92
Medicines Co (The)	$2,634 26	$2,684 70
Microsoft Corp	$17,182 10	$18,950 89
Netapp Inc Com	$6,625 42	$6,979 92
Netflix Inc	$9,122 83	$9,663 50
Newmont Minint Corp	$6,578 36	$6,695 87
Oracle Corp	$6,619 25	$7,105 10
Owens & Minor Inc	$2,645 48	$2,736 99
Pfizer Inc	$17,182 43	$17,072 25
Philip Morris Intl Inc	$5,569 40	$6,613 89
Priceline com Inc	$6,685 27	$7,191 90
Procter & Gamble Co	$15,565 26	$17,369 10
Raytheon Co	$17,150 36	$16,682 40
RPC Inc	$2,612 83	$3,044 16
Sunoco Inc	$54,992 00	$56,464 00
Tech Data Corp	$2,667 75	$2,685.22
Texas Instruments	$6,645 97	$7,410 00
Tibco Softward Inc	$2,694 36	$2,739 69
Total S.A	$19,219 05	$16,846 20
Travelers Companies	$15,998 19	$17,325 81
United Rentals Inc	$2,686 00	$3,230 50
US Airways Group Inc	$2,673 50	$2,382 38
Valero Energy Cp Dela New	$92,337 00	$46,240 00
Verizon Communications	$14,073 17	$19,070 74
Wal-Mart Stores Inc	$17,221 03	$17,095 81
Wgl Hldgs Inc (Hldg Co)	$2,644 81	$2,432 36
World Fuel Services Corp	$2,551 52	$3,507 52
	$1,494,498 90	$1,044,789 49

Corporate Bonds	Book Value	Fair Market Value
BAC Capital Tr XIV	$254,262 00	$248,570 00
Everest Reins Hldgs	$94,006 00	$94,750 00
Lincoln National Corp Ind	$138,000 00	$146,250 00
Mellon Capital IV	$94,006 00	$90,875 00
MS Cpn on Fx Bskt	$100,000 00	$102,000 00
Bank of America by Barclays	$96,221.55	$96,720 00
Chesapeake Energy Corp	$90,614 74	$95,620 00
Suntrust Pfd Cap I	$97,349 75	$95,000 00
Trans-Canada Pipelns	$98,006 00	$98,744 00
Wachovia Capital Trust I	$162,000 00	$173,500 00
	$1,224,466 04	$1,242,029 00

Soka'piiwa Foundation

2010 Donations

Recipient	*Address*	*Relationship To Soka'piiwa*	*Purpose*	*Status*	*Amount*
America's Horse Cares	American Quarter Horse Foundation PO Box 200 Amarillo, TX 79168	None	Support for special-needs individuals & organizations that benefit from equine experiences	501(c)(3)	$2,500 00
Blankenship Fire Department	4520 Blankenship Road Columbia Falls, MT 59912	None	Rural Fire Protection	501(c)(3)	$2,000 00
Bright Eyes Care & Rehad Center Inc	PO Box 1498-175 Hwy 221 Choteau, MT 59422	None	Shelter, nurturem and care for abused, neglected, unwanted, and stray animals	501(c)(3)	$5,000 00
Columbia Falls Volunteer Fire Department	PO Box 1080 Columbia Falls, MT 59912	None	Fire Protection	501(c)(3)	$1,000 00
Montana Environmental Information Center	PO Box 1184 Helena, MT 59624	None	Environmental advocate that protects clean water and a healthy environment for all Montanans	501(c)(3)	$4,500 00
Montana Nature Conservancy	21 First St NW, Suite 2 Choteau, MT 59422	None	Protecting nature Preserving life	501(c)(3)	$3,000 00
Montana Public Radio	University of Montana Missoula, MT 59812	None	Public Radio	501(c)(3)	$2,000 00
Montana Trout Unlimited	PO Box 7189 Missoula, MT 59807	None	Conservation & restoration of Montana's coldwater fisheries & their watersheds	501(c)(3)	$8,000 00
Montana Wilderness Association	30 South Ewing Helena, MT 59601	None	Protect Montana's wilderness heritage, quiet beauty, and outdoor traditions	501(c)(3)	$8,000 00
National Resources Defense Council	PO Box 70 Livingston, MT 59047	None	Defend wilderness & wildlife, protect clean air & water and a healthy environment	501(c)(3)	$1,500 00
Neighbors Helping Neighbors	PO Box 303 Choteau, MT 59422	None	Helping low-income people connect to resources in Teton County, Montana	501(c)(3)	$1,000 00
Northern Plains Resource Council	220 S 27th St, Suite A Billings, MT 59101	None	Organize Montana citizens to protect water quality, family farms & ranches, and a unique quality of life	501(c)(3)	$1,000 00
Old Trail Museum	PO Box 919 Choteau, MT 59422	None	Museum reflects the rich natural and cultural history of Montana's pristine Rocky Mountain Front region	501(c)(3)	$12,500 00
Rocky Mountain Elk Foundation	5705 Grant Creek Missoula, MT 59808	None	Ensure the future of elk, other wildlife, and their habitat	501(c)(3)	$3,000 00
Rocky Mountain Front Community Foundation	PO Box 1158 Choteau, MT 59422	None	Investing in the future of our communities through a permanent endowment	501(c)(3)	$6,500 00
			Total Contributions Paid		$61,500 00

Schedule D
Soka'pıwa Foundation
2010

Capital Gains and Losses
83-0321664

Part I Short-Term Capital Gains and Losses
- Assets Held 1 Year or Less

(a) Description of Property	(b) Date(s) acquired	(c) Date Sold	(d) Sales Price	(e) Cost Basis	(f) Gain (Loss)
$300,000 Wachovia Captl Trust	8/12/09/,8/14/09	1/12/2010	232,869 75	198,885 50	33,984 25
3,700 shares of Nat City Cap IV	10/23/2009	1/13/2010	92,222 24	91,612 00	610 24
300 shares of Nat City Cap IV	10/23/2009	1/13/2010	7,480 90	7,437 70	43 20
$100,000 Rev Cons on WFC	8/24/2009	2/26/2010	100,000 00	93,065 18	6,934 82
$100,000 Hartford Finl Svcs Grp	11/18/2009	3/11/2010	101,494 75	97,155 25	4,339 50
$100,000 Rev Cons on GE	9/9/2009	3/15/2010	100,000 00	92,839 72	7,160 28
$250,000 Lincoln Natl Corp Ind	11/3/09,11/4/09	4/13/2010	230,312 50	210,635 50	19,677 00
2,688 shares of Fifth Third Cap Tr VII	1/12/2010	4/22/2010	69,091 16	65,907 60	3,183 56
512 shares of Fifth Third Cap Tr VII	1/12/2010	4/22/2010	13,176 69	12,553 83	622 86
500 shares of Fifth Third Cap Tr VII	1/12/2010	4/22/2010	12,862 89	12,259 60	603 29
200 shares of Fifth Third Cap Tr VII	1/12/2010	4/22/2010	5,143 16	4,903 84	239 32
100 shares of Fifth Third Cap Tr VII	1/12/2010	4/22/2010	2,574 57	2,451 91	122 66
$100,000 Puget Sound Energy	1/14/2010	5/6/2010	91,744 00	91,255 25	488 75
$200,000 Fifth Third Cap Tr VII	1/13/2010	5/28/2010	160,000 00	155,005 25	4,994 75
3,437 shares of Citigroup Capital XVI	4/13/2010	6/18/2010	68,262 12	69,445 94	(1,183 82)
1,563 shares of Citigroup Capital XVI	4/13/2010	6/21/2010	31,049 69	31,599 25	(549 56)
$150,000 Stanley Works Inc	2/2/2010	6/28/2010	144,000 00	142,505 25	1,494 75
900 shares of Zions Capital Trust B	4/22/10,4/23/10	7/14/2010	21,938 61	22,190 41	(251 80)
3,100 shares of Zions Capital Trust B	4/23/2010	7/15/2010	75,563 81	76,334 09	(770 28)
$100,000 CSX Corp Rev Cvt	1/26/2010	7/30/2010	98,094 01	93,471 07	4,622 94
$200,000 Amer Intl Group	5/28/2010	8/12/2010	146,000 00	135,000 00	11,000 00
10,000 shares Elks on WFC	2/22/2010	8/27/2010	100,000 00	95,169 87	4,830 13
$100,000 Hartford Finl Svcs Grp	7/16/2010	9/29/2010	100,500 00	99,006 00	1,494 00
$120,000 Genworth Financial	3/11/2010	10/8/2010	92,394 00	91,205 25	1,188 75
$200,000 USB Capital IX	6/11/10,6/24/10	10/13/2010	155,000 00	148,012 00	6,988 00
22 shares of Exxon Mobil Corp	10/23/2009	10/22/2010	1,459 09	1,628 66	(169 57)
87 shares of Schlumberger Ltd	10/23/2009	10/22/2010	5,863 90	5,835 57	28 33
246 shares of Intl Paper CO	10/23/2009	10/22/2010	5,788 48	5,941 88	(153 40)
377 shares of Seagate Technology Plc	10/23/2009	10/22/2010	5,759 10	6,038 52	(279 42)
90 shares of Anadarko Pete	10/23/2009	10/22/2010	5,538 14	5,976 09	(437 95)
401 shares of AES Corp	10/23/2009	10/22/2010	4,949 41	5,933 40	(983 99)
799 shares of Flextronics Intl Ltd	10/23/2009	10/22/2010	4,918 07	5,950 63	(1,032 56)
122 shares of Consolidated Energy Inc	10/23/2009	10/22/2010	4,732 02	5,895 15	(1,163 13)
160 shares of Owens Illinois Com New	10/23/2009	10/22/2010	4,573 18	5,981 10	(1,407 92)
684 shares of Aegon Nv Adr	10/23/2009	10/22/2010	4,425 95	5,961 81	(1,535 86)
280 shares of Intl Game Tech	10/23/2009	10/22/2010	4,016 81	5,983 85	(1,967 04)
56 shares of Diamond Offshore Drilling Inc	10/23/2009	10/22/2010	3,915 51	5,955 96	(2,040 45)
121 shares of Brookdale Senior Living Inc	10/23/2009	10/22/2010	2,312 51	2,324 54	(12 03)
81 shares of Seneca Foods Corp	10/23/2009	10/22/2010	2,196 86	2,311 65	(114 79)
100 shares of American Greetings A	10/23/2009	10/22/2010	1,985 17	2,302 35	(317 18)
626 shares of McClatchy Co	10/23/2009	10/22/2010	1,876 14	2,319 83	(443 69)
285 shares of Premiere Global Services Inc	10/23/2009	10/22/2010	1,845 68	2,323 75	(478 07)
431 shares of Beazer Homes USA Inc	10/23/2009	10/22/2010	1,784 08	2,338 43	(554 35)
376 shares of Tenet Healthcare Corp	10/23/2009	10/22/2010	1,637 00	2,288 67	(651 67)
159 shares of China Real Estate Info Corp	10/23/2009	10/22/2010	1,542 94	2,306 45	(763 51)
309 shares of Gencorp Inc	10/23/2009	10/22/2010	1,529 49	2,293 37	(763 88)
4,000 shares of Citigroup Capt XIII	9/30/2010	11/10/2010	105,226 56	100,000 00	5,226 56
$100,000 Rowan Companies Rev Cvt	8/25/2010	12/10/2010	100,398 62	96,206 93	4,191 69
Totals			2,530,049 56	2,424,005 85	106,043 71
					106,043 71

Schedule D
Soka'piıwa Foundatıon
2010

Capital Gains and Losses
83-0321664

Part II Long-Term Capital Gains and Losses
- Assets Held More than 1 Year

(a) Description of Property	(b) Date(s) acquired	(c) Date Sold	(d) Sales Price	(e) Cost Basis	(f) Gain (Loss)
1,000 shares of General Electnc Co	12/7/2004	1/5/2010	15,394 35	35,830 00	(20,435 65)
2,800 shares of Fifth Third Capital Trust	10/23/2007	1/26/2010	59,547 82	70,000 00	(10,452 18)
2,100 shares of Fifth Third Capital Trust	10/23/07,8/5/08	1/26/2010	44,550 63	45,777 00	(1,226 37)
1,204 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	25,569 44	21,106 12	4,463 32
600 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	12,796 25	10,518 00	2,278 25
400 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	8,498 83	7,019 20	1,479 63
400 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	8,510 82	7,012 00	1,498 82
300 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	6,368 12	5,259 00	1,109 12
100 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	2,128 71	1,753 00	375 71
63 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	1,341 71	1,104 39	237 32
33 shares of Fifth Third Capital Trust	8/5/2008	1/26/2010	700 26	579 01	121 25
$100,000 GMAC	2/1/2008	1/29/2010	85,494 75	83,005 25	2,489 50
4,000 shares of Colonial Bancgroup Inc	2/29/2008	6/11/2010	24,588 28	100,000 00	(75,411 72)
Mernll Lynch & Co Inc SEC Litigation	6/22/2006	6/23/2010	4,215 86	0 00	4,215 86
0 14107 shares of Frontier Communications Corp	10/21/08,10/23/09	7/1/2010	1 04	0 01	1 03
129 shares of Frontier Communications Corp	10/21/08,10/23/09	7/14/2010	932 53	931 45	1 08
$100,000 HSBC CD Basket	7/23/2009	9/28/2010	99,500 00	100,000 00	(500 00)
188 shares of Exxon Mobil Corp	4/28/05,8/31/05,11/7/05,9/5/07	10/22/2010	12,468 64	11,112 35	1,356 29
16 shares of BP Plc Ads	5/30/2006	10/22/2010	648 95	1,127 52	(478 57)
5 shares of BP Plc Ads	5/30/2006	10/22/2010	202 79	352 35	(149 56)
254 shares of BP Plc Ads	5/30/06,5/30/07,9/5/07,6/10/08,10/21/08	10/22/2010	10,302 19	17,227 72	(6,925 53)
256 shares of Boeing Co	6/10/2008	10/25/2010	18,402 09	18,698 09	(296 00)
26 shares of Boeing Co	10/21/2009	10/25/2010	2,587 79	1,671 92	915 87
14 shares of Boeing Co	10/23/2009	10/25/2010	1,006 36	703 08	303 28
388 shares of Emerson Electnc Co	10/21/2008	10/25/2010	21,252 15	13,391 51	7,860 64
405 shares of Honeywell Intl Inc	10/23/2009	10/25/2010	19,411 16	15,676 46	3,734 70
475 shares of Merck & Co Inc New Com	10/23/2009	10/25/2010	17,805 21	15,611 11	2,194 10
567 shares of Sysco Corp	10/23/2009	10/25/2010	16,768 34	15,579 40	1,188 94
319 shares of Du Pont El De Nemours & Co	10/23/2009	10/25/2010	15,266 60	10,792 06	4,474 54
178 shares of Starwood Htls & Rsts WW Inc	10/23/2009	10/25/2010	10,331 40	6,082 26	4,249 14
333 shares of XL Group Plc New	10/23/2009	10/25/2010	7,393 34	5,900 46	1,492 88
135 shares of Peabody Energy Corp	10/23/2009	10/25/2010	7,030 88	6,001 91	1,028 97
170 shares of Ingersoll-Rand Plc Shs	10/21/2008	10/25/2010	6,793 78	3,444 08	3,349 70
66 shares of EOG Resources Inc	10/23/2009	10/25/2010	6,465 40	6,014 73	450 67
384 shares of Grupo Financiero Galicia SA Ad	10/23/2009	10/25/2010	4,544 68	2,293 13	2,251 55
113 shares of Valassis Communications Inc	10/23/2009	10/25/2010	4,120 31	2,284 70	1,835 61
500 shares of Pier 1 Imports Inc	10/23/2009	10/25/2010	4,092 08	2,223 15	1,868 93
145 shares of Health Net Inc A	10/23/2009	10/25/2010	3,941 09	2,286 66	1,654 43
294 shares of Crocs Inc	10/23/2009	10/25/2010	3,934 53	2,269 53	1,665 00
19 shares of McDonalds Corp	5/30/2007	10/25/2010	1,504 68	952 47	552 21
26 shares of McDonalds Corp	5/30/2007	10/25/2010	2,059 03	1,303 38	755 65
254 shares of Hunstman Corp	10/23/2009	10/25/2010	3,497 32	2,270 05	1,227 27
799 shares of PMI Group Inc	10/23/2009	10/25/2010	3,448 82	2,208 36	1,240 46
78 shares of Unisource Energy Cp (Hldg Co)	10/23/2009	10/25/2010	2,685 83	2,249 72	436 11
96 shares of M&F Owrldwide Corp	10/23/2009	10/25/2010	2,615 01	2,276 49	338 52
8 shares of Apple Inc	10/23/2009	10/25/2010	2,486 31	1,635 41	850 90
80 shares of Synnex Corp	10/23/2009	10/25/2010	2,402 31	2,273 12	129 19
209 shares of Avis Budget Group Com	10/23/2009	10/25/2010	2,386 88	2,264 64	122 24
8 shares of Coca Cola Co	10/23/2009	10/25/2010	493 00	429 15	63 85
8 shares of Philip Morns Intl Inc	10/23/2009	10/25/2010	475 05	394 29	80 76
4 shares of Freeport McMoran Cp&Gld	10/23/2009	10/25/2010	387 29	335 38	51 91
2 shares of Venzon Communications	10/21/2008	10/25/2010	64 69	56 05	8 64
3 shares of Venzon Communications	10/21/2008	10/25/2010	97 04	84 07	12 97
1 share of Chevron Corp	5/30/2007	10/25/2010	85 59	81 54	4 05
Totals			$619,598 01	$669,452 73	($49,854 72)
					(49,854 72)

Form **8868**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print		
	Name of exempt organization SOKA 'PIIWA FOUNDATION	**Employer identification number** 83-0321664
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 6769	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SHERIDAN, WY 82801	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ KAREN KOYAMA-BREEN
P.O. BOX 6769, SHERIDAN, WY - 82801
Telephone No. ▶ (307)674-0848 FAX No ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2010 or
▶ [ ] tax year beginning ______________ , and ending ______________ .

2 If the tax year entered in line 1 is for less than 12 months, check reason. [ ] Initial return [ ] Final return
[ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	$ 2,856.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 4,695.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Paperwork Reduction Act Notice, see Instructions.** Form **8868** (Rev. 1-2011)

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01-03-11