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

**2010**

Department of the Treasury  
Internal Revenue Service

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

For calendar year **2010**, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

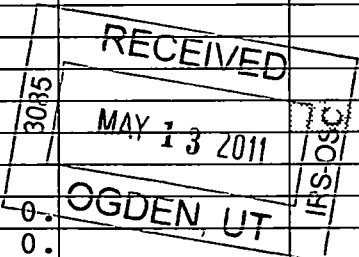
G Check all that apply:  Initial return,  Initial return of a former public charity,  Final return,  Amended return,  Address change,  Name change

Name of foundation <b>L &amp; A RENFROW FOUNDATION</b>		A Employer identification number <b>84-1375153</b>	
Number and street (or P.O. box number if mail is not delivered to street address) <b>P.O. BOX 1089</b>		B Telephone number <b>970-874-7700</b>	
City or town, state, and ZIP code <b>DELTA, CO 81416</b>		C If exemption application is pending, check here <input type="checkbox"/>	
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation, <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust, <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>44,756.</b> (Part I, column (d) must be on cash basis.)		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
J Accounting method: <input checked="" type="checkbox"/> Cash, <input type="checkbox"/> Accrual, <input type="checkbox"/> Other (specify) _____		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	4,000.		N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	1,286.	1,286.		STATEMENT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	<263.>			
b Gross sales price for all assets on line 6a	3,000.			
7 Capital gain net income (from Part IV, line 2)		0.		
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	5,023.	1,286.		
13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees	725.	0.		0.
c Other professional fees				
17 Interest				
18 Taxes				
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications	6.			0.
23 Other expenses	3.	0.		0.
24 Total operating and administrative expenses. Add lines 13 through 23	734.	0.		0.
25 Contributions, gifts, grants paid	6,000.			6,000.
26 Total expenses and disbursements. Add lines 24 and 25	6,734.	0.		6,000.
27 Subtract line 26 from line 12	<1,711.>			
a Excess of revenue over expenses and disbursements				
b Net investment income (if negative, enter -0-)		1,286.		
c Adjusted net income (if negative, enter -0-)			N/A	

SCANNED MAY 18 2011 Revenue

Operating and Administrative Expenses



P 11

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		5,216.	5,482.	5,482.	
	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 4		32,588.	33,246.	25,647.	
	c Investments - corporate bonds					
11 Investments - land, buildings, and equipment basis						
Less accumulated depreciation						
12 Investments - mortgage loans						
13 Investments - other STMT 5		16,885.	14,250.	13,627.		
14 Land, buildings, and equipment basis						
Less accumulated depreciation						
15 Other assets (describe)						
16 Total assets (to be completed by all filers)		54,689.	52,978.	44,756.		
Liabilities	17 Accounts payable and accrued expenses					
	18 Grants payable					
	19 Deferred revenue					
	20 Loans from officers, directors, trustees, and other disqualified persons					
	21 Mortgages and other notes payable					
	22 Other liabilities (describe)					
23 Total liabilities (add lines 17 through 22)		0.	0.			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/>					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/>					
	27 Capital stock, trust principal, or current funds		0.	0.		
	28 Paid-in or capital surplus, or land, bldg, and equipment fund		0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds		54,689.	52,978.			
30 Total net assets or fund balances		54,689.	52,978.			
31 Total liabilities and net assets/fund balances		54,689.	52,978.			

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	54,689.
2 Enter amount from Part I, line 27a	2	<1,711.>
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	52,978.
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	52,978.

**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 CAPITAL INCOME BUILDER FUND A STOCK SALES	P	VARIOUS	12/15/10
b INCOME FUND OF AMERICA FUND A STOCK SALES	P	VARIOUS	12/15/10
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,500.		1,651.	<151.>
b 1,500.		1,612.	<112.>
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			<151.>
b			<112.>
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	<263.>
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	5,382.	32,251.	.166879
2008	5,500.	48,624.	.113113
2007	5,250.	50,982.	.102978
2006	6,728.	46,253.	.145461
2005	6,461.	49,338.	.130954

2 Total of line 1, column (d)	2	.659385
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	.131877
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	38,685.
5 Multiply line 4 by line 3	5	5,102.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	13.
7 Add lines 5 and 6	7	5,115.
8 Enter qualifying distributions from Part XII, line 4	8	6,000.

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 <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	13.
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	13.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0.
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0-	5	13.
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	
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	0.
8	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9	13.
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	
11	Enter the amount of line 10 to be <b>Credited to 2011 estimated tax</b> <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>	11	

**Part VII-A Statements Regarding Activities**

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

N/A

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

<p>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)</p>	11		X
<p>12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?</p>	12		X
<p>13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u></p>	13	X	
<p>14 The books are in care of ► <u>LES RENFROW</u> Telephone no ► <u>970-874-7700</u> Located at ► <u>313 MEEKER ST., DELTA, COLORADO</u> ZIP+4 ► <u>81416-1089</u></p>			
<p>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   <u>N/A</u></p>			
<p>16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ►</p>	16	Yes	No
			X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
<p>1a During the year did the foundation (either directly or indirectly):</p> <p>(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>			
<p>b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/> N/A</p>	1b		
<p>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?</p>	1c		X
<p>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))</p>			
<p>a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► _____</p>			
<p>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 ) <input type="checkbox"/> N/A</p>	2b		
<p>c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► _____</p>			
<p>3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>			
<p>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.) <input type="checkbox"/> N/A</p>	3b		
<p>4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?</p>	4a		X
<p>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?</p>	4b		X

**Part VII-B** Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  Yes  No
- (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?  Yes  No
- (3) Provide a grant to an individual for travel, study, or other similar purposes?  Yes  No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?  Yes  No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?  Yes  No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?  Yes  No  
 Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No  
 If "Yes," attach the statement required by Regulations section 53.4945-5(d). N/A

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
 If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?  Yes  No  
 b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

5b		
6b		X
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
LES RENFROW 313 MEEKER ST. DELTA, CO 814161089	TRUSTEE 2.00	0.	0.	0.
ANN RENFROW 313 MEEKER ST. DELTA, CO 814161089	TRUSTEE 2.00	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 NONE	0.
2	
All other program-related investments See instructions	
3	
<b>Total.</b> Add lines 1 through 3 <span style="float: right;">▶</span>	<b>0.</b>

**Part X** Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	39,274.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of all other assets	<b>1c</b>	
<b>d</b>	Total (add lines 1a, b, and c)	<b>1d</b>	39,274.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	39,274.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	589.
<b>5</b>	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	38,685.
<b>6</b>	Minimum investment return. Enter 5% of line 5	<b>6</b>	1,934.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6		<b>1</b>	1,934.
<b>2a</b>	Tax on investment income for 2010 from Part VI, line 5	<b>2a</b>	13.	
<b>b</b>	Income tax for 2010 (This does not include the tax from Part VI)	<b>2b</b>		
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	13.	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	1,921.	
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.	
<b>5</b>	Add lines 3 and 4	<b>5</b>	1,921.	
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.	
<b>7</b>	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	1,921.	

**Part XII** Qualifying Distributions (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	6,000.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	6,000.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	13.
<b>6</b>	Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b>	5,987.

**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				1,921.
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	4,072.			
b From 2006	4,459.			
c From 2007	2,837.			
d From 2008	3,119.			
e From 2009	3,805.			
f Total of lines 3a through e	18,292.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 6,000.				
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				1,921.
e Remaining amount distributed out of corpus	4,079.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	22,371.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	4,072.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	18,299.			
10 Analysis of line 9				
a Excess from 2006	4,459.			
b Excess from 2007	2,837.			
c Excess from 2008	3,119.			
d Excess from 2009	3,805.			
e Excess from 2010	4,079.			

**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				(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities					
Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

**Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.)**

**1 Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2) )

**SEE STATEMENT 6**

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

**NONE**

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see 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

**SEE ATTACHED APPLICATIONS**

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

**SEE ATTACHED APPLICATIONS**

c Any submission deadlines

**VARIES**

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

**NONE**







FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES		STATEMENT	1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT		
EDWARD JONES	1,286.	0.	1,286.		
TOTAL TO FM 990-PF, PART I, LN 4	1,286.	0.	1,286.		

FORM 990-PF		ACCOUNTING FEES		STATEMENT	2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
TAX PREPARATION	725.	0.		0.	
TO FORM 990-PF, PG 1, LN 16B	725.	0.		0.	

FORM 990-PF		OTHER EXPENSES		STATEMENT	3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT FEE	3.	0.		0.	
TO FORM 990-PF, PG 1, LN 23	3.	0.		0.	

FORM 990-PF		CORPORATE STOCK		STATEMENT	4
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE			
GENERAL ELECTRIC	33,246.	25,647.			
TOTAL TO FORM 990-PF, PART II, LINE 10B	33,246.	25,647.			

FORM 990-PF		OTHER INVESTMENTS		STATEMENT	5
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE		
MUTUAL FUNDS	COST	14,250.	13,627.		
TOTAL TO FORM 990-PF, PART II, LINE 13		14,250.	13,627.		

FORM 990-PF	PART XV - LINE 1A	STATEMENT	6
	LIST OF FOUNDATION MANAGERS		

NAME OF MANAGER

LES RENFROW  
ANN RENFROW

FORM 990-PF

GRANTS AND CONTRIBUTIONS  
PAID DURING THE YEAR

STATEMENT 7

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
COLORADO NORTHWESTERN COMMUNITY COLLEGE, FBO AMY LOY 932 TOPAZ ST DELTA, CO 81416	NONE SCHOLARSHIP	N/A	500.
JOHNSON AND WALES UNIVERSITY, FBO JENNA KIER 14756 DEER RUN RD DELTA, CO 81416	NONE SCHOLARSHIP	N/A	1,000.
COLORADO STATE UNIVERSITY, FBO KATHRYN M LAWS 1977 ROSE COURT DELTA, CO 81416	NONE SCHOLARSHIP	N/A	1,000.
MESA STATE COLLEGE, FBO KATEY M LAURITA 5349 SUNDOWN RD DELTA, CO 81416	NONE SCHOLARSHIP	N/A	1,000.
DELTA-MONTROSE TECHNICAL COLLEGE, FBO KYLE BEVERIDGE PO BOX 1592 PAONIA, CO 81418	NONE SCHOLARSHIP	N/A	400.
DELTA-MONTROSE TECHNICAL COLLEGE, FBO SHAWNEE EMBREY 1818 ELECTION WAY MONTROSE, CO 81401	NONE SCHOLARSHIP	N/A	200.
DELTA-MONTROSE TECHNICAL COLLEGE, FBO VANESSA WILSON 407 PALMER DELTA, CO 81418	NONE SCHOLARSHIP	N/A	300.
DELTA-MONTROSE TECHNICAL COLLEGE, FBO DIANA WINTERS 517 6TH STREET OLATHE, CO 81425	NONE SCHOLARSHIP	N/A	300.

DELTA-MONTROSE TECHNICAL COLLEGE, FBO CRYSTAL COE 10438 2150 ROAD AUSTIN, CO 81410 NONE SCHOLARSHIP N/A 200.

DELTA-MONTROSE TECHNICAL COLLEGE, FBO RYAN GLOVER 69629 HWY 50 MONTROSE, CO 81401 NONE SCHOLARSHIP N/A 400.

DELTA-MONTROSE TECHNICAL COLLEGE, FBO ANNA TIFFANY 730 1550 ROAD DELTA, CO 81416 NONE SCHOLARSHIP N/A 700.

TOTAL TO FORM 990-PF, PART XV, LINE 3A 6,000.

THE L&A RENFROW FOUNDATION  
P.O. BOX 1089 DELTA, CO 81416

# The L&A Renfrow Foundation

P.O. Box 1089 Delta, CO 81416

2010

## ACHIEVEMENT AWARD

The L&A Renfrow Foundation seeks to provide support through scholarship assistance to worthy students who demonstrate the dedication necessary for achieving their educational goals. The L&A Foundation believes in equipping the student for their future endeavors by enabling him or her to succeed in our changing world by developing increased knowledge, talents, skills, and self confidence.

### Application and Dates

The application forms with supporting references must be completed by April 25, 2010. Applicants are encouraged to include any additional information they view as important to further their application. The completed application is to be given to the Delta High School Counselor in charge of scholarships.

### Who May Apply

Any Delta High School graduating senior may apply for this award who anticipates further formal education at any four or two year college.

### Award

The completed application will be reviewed by and the winning candidate selected by the Scholarship Committee at the high school. The \$1,000.00 award will be forwarded to the college to the winner's account upon notification of entrance from that institution.

Winners will be recognized at the Senior Honors Assembly, and the award will be announced at regular commencement exercises.

# The L&A Renfrow Foundation

P.O. Box 1089 Delta, CO 81416

1. Legal Name in Full \_\_\_\_\_  
Last First Middle
2. Check One: Male \_\_\_\_\_ Female \_\_\_\_\_ Social Security # \_\_\_\_\_  
Optional
3. Permanent Home Address \_\_\_\_\_  
Town Country State Zip Code
4. Date of Birth \_\_\_\_\_
5. Telephone Number \_\_\_\_\_
6. Parent's Name(s) \_\_\_\_\_
7. Parent's Occupation(s) \_\_\_\_\_
8. If you now have a career goal in mind, indicate the career or further education you are planning.  
\_\_\_\_\_  
\_\_\_\_\_
9. List Your Grade Point Average \_\_\_\_\_
10. What Three References Have You Included?  

	<u>NAME</u>	<u>OCCUPATION</u>
1.	_____	_____
2.	_____	_____
3.	_____	_____
11. It would be desirable to include a recent photo.

12. In what high school activities have you engaged?

GRADE

	9	10	11	12
Publications				
Band				
Drama				
Chorus				
Other				

13. In what high school athletics have you participated?

GRADE

	9	10	11	12
Football				
Baseball				
Basketball				
Wrestling				
Track				
Golf				
Tennis				
Swimming				
Volleyball				
Other				

14. Please list any honors or awards you may have received (include in school and outside of school accomplishments).

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15. Write a statement of what your ultimate career goal may be. Feel free to discuss those steps you intend to take leading to this goal. (Please type)

16. Describe what aspect of student life at Delta High School has best prepared you for achieving your future goals. (Please type)

# Delta County Independent

401 Meeker St.  
P.O. Box 809  
Delta, CO 81416

## AFFIDAVIT OF PUBLICATION

STATE OF COLORADO }  
COUNTY OF DELTA } ss.

I, Randal Sunderland, do solemnly swear that I am managing editor of the *Delta County Independent*; that the same is a weekly newspaper printed, in whole or in part, and published in the County of Delta, State of Colorado, continuously and uninterruptedly in said County of Delta for a period of more than fifty-two consecutive weeks prior to the first publication of the annexed legal notice or advertisement; that said newspaper has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879, and all amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado; that the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period of one consecutive insertion; that the first publication of said notice was in the issue of said newspaper dated January 20th, A.D., 2010, and that the last publication of said notice was in the issue of said newspaper dated January 20th, A D , 2010

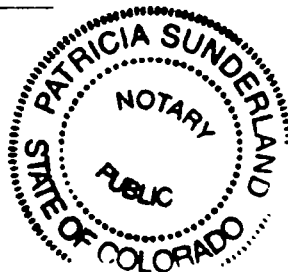
In witness whereof I have hereunto set my hand this 20th day of January, A D., 2010.

Randal Sunderland  
General manager of said *Delta County Independent*

Subscribed and sworn before me, a Notary Public in and for the County of Delta, State of Colorado, this 20th day of January A.D., 2010

Patricia A Sunderland  
Notary Public

My commission expires 12/24/2013  
900 Cypress Wood Lane  
Delta, CO 81416



### PUBLIC NOTICE

The Annual Return of the L & A Rentrow Foundation is available for public inspection at the Foundation's principal office, during regular business hours, by any citizen who so requests within 180 days of the publication of this notice. The principal office is located at 313 Meeker Street, Delta, Colorado. Please call the principal manager, Les Rentrow, at 970-874-7700 for an appointment.  
Published in the Delta County Independent January 20, 2010

**L AND A RENFROW FOUNDATION SCHOLARSHIP  
APPLICATION**

This scholarship is a maximum of \$1,000 and will be paid directly to the Delta-Montrose Technical College to partially cover the cost of attendance and/or supplies. Half of the scholarship will be awarded each semester or pro-rated quarterly. A student must maintain a 2.5 grade point average to continue to qualify for funding.

**RETURN THE APPLICATION TO:**

**Financial Aid Administrator  
Delta-Montrose Technical College  
1765 US Hwy 50  
Delta CO 81416**



**INCLUDE THE FOLLOWING:**

Applicants must submit an information packet to the Financial Aid/Counselor by the announced deadline date. The information packet must include

- Resume - including career objectives, education, and work experience
- A letter outlining the student's current plans for financing the course
- At least three letters containing personal and professional recommendations.
- Transcripts (high school/college or GED certificate)
- Other documentation the applicant feels would assist the committee in making it's decision.