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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010

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

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions) All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning June 1, 2010, and ending May 31, 2011

| | | | |
|--|---|--|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization POST 1468 AMERICAN LEGION INC | | D Employer identification number 15-0553089 |
| | Number and street (or P.O. box, if mail is not delivered to street address) 110 ACADEMY STREET | | E Telephone number 315-492-2040 |
| | Room/suite | | F Group Exemption Number 0964 0925 |
| | City or town, state or country, and ZIP + 4 SYRACUSE, NY 13207 | | |

G Accounting Method Cash Accrual Other (specify) **H** Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: **J** Tax-exempt status (check only one): 501(c)(3) 501(c)(19) (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required through Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. **\$ 219,523.00**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

| | | | |
|-----|---|-----|------------|
| 1 | Contributions, gifts, grants, and similar amounts received | 1 | |
| 2 | Program service revenue including government fees and contracts | 2 | |
| 3 | Membership dues and assessments | 3 | 19,645.00 |
| 4 | Investment income | 4 | 8.00 |
| 5 a | Gross amount from sale of assets other than inventory | 5 a | |
| b | Less cost or other basis and sales expenses | 5 b | |
| c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5 c | |
| 6 | Gaming and fundraising events | | |
| a | Gross income from gaming (attach Schedule G if greater than \$15,000) | 6 a | 32,052.00 |
| b | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000) | 6 b | |
| c | Less direct expenses gaming and fundraising events | 6 c | 15,094.00 |
| d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6 d | 16,958.00 |
| 7 a | Gross sales of inventory, less returns and allowances | 7 a | 150,383.00 |
| b | Less cost of goods sold | 7 b | 67,196.00 |
| c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7 c | 83,187.00 |
| 8 | Other revenue (describe in Schedule O) | 8 | 17,435.00 |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 | 9 | 137,233.00 |
| 10 | Grants and similar amounts paid (list in Schedule O) | 10 | |
| 11 | Benefits paid to or for members | 11 | |
| 12 | Salaries, other compensation, and employee benefits | 12 | 42,392.00 |
| 13 | Professional fees and other payments to independent contractors | 13 | 1,270.00 |
| 14 | Occupancy, rent, utilities, and maintenance | 14 | 48,169.00 |
| 15 | Printing, publications, postage, and shipping | 15 | 581.00 |
| 16 | Other expenses (describe in Schedule O). See Attachment | 16 | 45,958.00 |
| 17 | Total expenses. Add lines 10 through 16 | 17 | 138,370.00 |
| 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -1,137.00 |
| 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 122,481.00 |
| 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | |
| 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 121,344.00 |

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REVENUE
EXPENSES
NET ASSETS
23275033 FEB 08 2012
FEB 27 2012

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2010)

Part V Other Information (Note the statement requirements in the instructions for Part V)

Check if the organization used Schedule O to respond to any question in this Part V

Form 990-EZ (2010) Part V Other Information. Questions 33-44d regarding activities, changes, income, expenditures, loans, tax shelter, foreign accounts, and donor advised funds.

| | Yes | No |
|---|-----|----|
| 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? | | X |
| a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | | X |
| 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | X |

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this part VI

| | Yes | No |
|--|-----|----|
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | | X |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | X |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | | X |
| b If "Yes," was the related organization a section 527 organization? | | |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|--|--|------------------|---|--|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| NONE | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. Yes No

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 officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer: *Douglas McCurle* Date: 17 JAN 2012
 Type or print name and title: Doug McCurle

Paid Preparer Use Only
 Print/Type preparer's name: Wendy E Walsh Preparer's signature: *Wendy E Walsh* Date: 01/17/2012 Check if self-employed PTIN: P00483570
 Firm's name: ARNOLD J. HOBES & COMPANY, PLLC Firm's EIN: 20-0500257
 Firm's address: 2030 ERIE BLVD EAST SYRACUSE, NY 13224 Phone no: 315-472-6683

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Name of the organization

POST 1468 AMERICAN LEGION INC

Employer identification number

15-0553089

Line 8 - Other revenue consists of rent less return of deposits \$17,435

Part I Line 16
Other Expenses

| | |
|--------------------|---------------|
| Advertising | 230 |
| Bank Charges | 515 |
| Cable TV | 2,267 |
| License & Permits | 1,477 |
| Commander Expenses | 499 |
| Depreciation | 4,850 |
| Donations | 3,136 |
| Dues | 9,023 |
| Insurance | 10,306 |
| Miscellaneous | 2,631 |
| Real Estate Tax | 556 |
| Payroll Tax | 10,468 |
| | <u>45,958</u> |

Part II Line 24 - Other Assets - Bar Inventory \$4,364

Part II Line 26 - Other Liabilities - Sales Tax \$3,302

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

| | |
|---|---|
| Name(s) shown on return Post 1468 American Legion | Identifying number 15-0553089 |
|---|---|

Business or activity to which this form relates

All Business Activities

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

| | | |
|--|---|------------|
| 1 Maximum amount (see instructions) | 1 | 25,000.00 |
| 2 Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | 200,000.00 |
| 4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |

| (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
|--|------------------------------|------------------|
| 6 | | |
| 7 Listed property Enter the amount from line 29 | 7 | |
| 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 | | 8 |
| 9 Tentative deduction Enter the smaller of line 5 or line 8 | | 9 |
| 10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562 | | 10 |
| 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) | | 11 |
| 12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 | | 12 |
| 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 | ▶ 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

| | | |
|--|----|----------|
| 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 Property subject to section 168(f)(1) election | 15 | |
| 16 Other depreciation (including ACRS) | 16 | 4,850.43 |

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

| | | |
|--|----|---|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2011 | 17 | |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | | ▶ |

Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27 5 yrs | MM | S/L | |
| | | | 27 5 yrs | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |
| | | | | MM | S/L | |

Section C-Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|--------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

Part IV Summary (see instructions)

| | | |
|--|----|----------|
| 21 Listed property Enter amount from line 28 | 21 | |
| 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations--see instructions | 22 | 4,850.43 |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Part V. Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A-Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

| 24a Do you have evidence to support the business/investment use claimed? | | | | Yes | No | 24b If "Yes," is the evidence written? | | | | Yes | No |
|---|-------------------------------|---|-------------------------------|--|---------------------------|--|----------------------------------|---------------------------------------|----|-----|----|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost | | | |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | | | | 25 | | |
| 26 Property used more than 50% in a qualified business use | | | | | | | | | | | |
| | | % | | | | | | | | | |
| | | % | | | | | | | | | |
| 27 Property used 50% or less in a qualified business use | | | | | | | | | | | |
| | | % | | | | S/L- | | | | | |
| | | % | | | | S/L- | | | | | |
| 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 | | | | | | | 28 | | | | |
| 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 | | | | | | | | | | 29 | |

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|--|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

| | Yes | No |
|---|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2011 tax year (see instructions) | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2011 tax year | | | | 43 | |
| 44 Total. Add amounts in column (f) See the instructions for where to report | | | | 44 | |

Application for Extension of Time To File an Exempt Organization Return

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

- 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 File by the due date for filing your return. See instructions | Name of exempt organization POST 1468 AMERICAN LEGION INC | Employer identification number 15-0553089 |
| | Number, street, and room or suite no. If a P O box, see instructions 110 ACADEMY STREET | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions SYRACUSE, NY 13207 | |

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

| 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 ► Arnold J. Hodes & Co.

Telephone No ► 315-472-6683 FAX No ► 315-472-6713

- 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 January 15, 20 12, to file the exempt organization return for the organization named above. The extension is for the organization's return for

► calendar year 20 ____ or

► tax year beginning June 1, 20 10, and ending May 31, 20 11

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 \$ |
| 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 \$ |
| 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 \$ |

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

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)

| | | |
|--|--|--|
| Type or print File by the extended due date for filing your return See instructions | Name of exempt organization POST 1468 AMERICAN LEGION INC | Employer identification number 15-0553089 |
| | Number, street, and room or suite no. If a P O box, see instructions 110 ACADEMY STREET | |
| | City, town or post office, state, and ZIP code For a foreign address, see instructions SYRACUSE, NY 13207 | |
| | | |

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

| Application Is For | Return Code | Application Is For | Return Code |
|---|-------------|--------------------|-------------|
| Form 990 | 01 | | |
| 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 |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• The books are in the care of Telephone No 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

- I request an additional 3-month extension of time until _____, 20__
- For calendar year _____, or other tax year beginning _____, 20__, and ending _____, 20__
- If the tax year entered in line 5 is for less than 12 months, check reason Initial return Final return Change in accounting period
- State in detail why you need the extension _____

| | |
|---|-------|
| 8a 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 | 8a \$ |
| 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 and any amount paid previously with Form 8868 | 8b \$ |
| c Balance Due. Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions | 8c \$ |

Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete, and that I am authorized to prepare this form

Signature *Wanda Swobla* Title *CPA* Date *9/27/11*