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Form **990-PF**

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

OMB No. 1545-0052

2010Department 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 **07/01/10**, and ending **06/30/11**

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

Richard & Jane Manoogian Foundation

Number and street (or P O box number if mail is not delivered to street address)

21001 Van Born Road

Room/suite

City or town, state, and ZIP code

Taylor**MI 48180-1300**

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 128,220,907**
 J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)

A Employer identification number

38-2531814

B Telephone number (see page 10 of the instructions)

313-274-8799C 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 ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ☐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) (see page 11 of the instructions).)

	(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 (attach schedule)				
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	2,291	2,291		
4 Dividends and interest from securities	582,434	582,434		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	5,217,570			
b Gross sales price for all assets on line 6a 10,310,897				
7 Capital gain net income (from Part IV, line 2)		23,395		
8 Net short-term capital gain			0	
9 Income modifications				
10a Gross sales less returns & allowances				
b Less: Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule) Stmt 2	4,738			
12 Total. Add lines 1 through 11	5,807,033	608,120	0	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	300,000			300,000
14 Other employee salaries and wages	12,460			12,460
15 Pension plans, employee benefits				
16a Legal fees (attach schedule) See Stmt 3	3,317			3,317
b Accounting fees (attach schedule) Stmt 4	226,923			226,923
c Other professional fees (attach schedule) Stmt 5	694,868			694,868
17 Interest	730,190			730,190
18 Taxes (attach schedule) (see page 14 of the instructions) Stmt 6	120,280			108,716
19 Depreciation (attach schedule) and depletion Stmt 7	175,147			
20 Occupancy				
21 Travel, conferences, and meetings	21,666			21,666
22 Printing and publications				
23 Other expenses (attach schedule) Stmt 8	137,918	29,927		107,991
24 Total operating and administrative expenses.				
Add lines 13 through 23	2,422,769	29,927	0	2,206,131
25 Contributions, gifts, grants paid	3,869,827			3,869,827
26 Total expenses and disbursements. Add lines 24 and 25	6,292,596	29,927	0	6,075,958
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-485,563			
b Net investment income (if negative, enter -0-)		578,193		
c Adjusted net income (if negative, enter -0-)			0	

For Paperwork Reduction Act Notice, see page 30 of the instructions.

Form **990-PF** (2010)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing		1,000	7,940	7,940
	2	Savings and temporary cash investments		1,855,624	4,246,672	4,246,672
	3	Accounts receivable ▶	462,455			
		Less: allowance for doubtful accounts ▶		245,000	462,455	462,455
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)				
	7	Other notes and loans receivable (att. schedule) ▶				
		Less: allowance for doubtful accounts ▶	0			
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges		383,099	371,535	371,535
	10a	Investments—U S and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule) See Stmt 9		34,820,440	40,307,341	34,626,029
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment basis ▶				
	Less: accumulated depreciation (attach sch.) ▶					
12	Investments—mortgage loans					
13	Investments—other (attach schedule)					
14	Land, buildings, and equipment basis ▶	9,607,295				
	Less: accumulated depreciation (attach sch.) ▶ Stmt 10	1,440,132	8,316,965	8,167,163	9,607,295	
15	Other assets (describe ▶ See Statement 11)		56,257,229	52,005,178	78,898,981	
16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		101,879,357	105,568,284	128,220,907	
Liabilities	17	Accounts payable and accrued expenses		1,175,918	408	
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶ See Statement 12)		21,800,000	27,150,000	
	23	Total liabilities (add lines 17 through 22)		22,975,918	27,150,408	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>					
	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 ▶ <input checked="" type="checkbox"/>					
	and complete lines 27 through 31.					
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds		78,903,439	78,417,876	
30	Total net assets or fund balances (see page 17 of the instructions)		78,903,439	78,417,876		
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)		101,879,357	105,568,284		

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	78,903,439
2	Enter amount from Part I, line 27a	2	-485,563
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	78,417,876
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	78,417,876

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 Schedule Attached	P	Various	Various
b	See Schedule Attached	P	Various	Various
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 407,228		406,874	354
b 319,669		296,628	23,041
c			
d			
e			

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			354
b			23,041
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	23,395
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) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8		3	354

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 page 18 of the 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	124,028,552	71,132,802	1.743620
2008	19,033,563	70,877,233	0.268543
2007	47,612,828	106,510,723	0.447024
2006	29,330,196	145,821,841	0.201137
2005	140,631,421	129,594,674	1.085164

2 Total of line 1, column (d)	2	3.745488
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	0.749098
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	69,259,611
5 Multiply line 4 by line 3	5	51,882,236
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	5,782
7 Add lines 5 and 6	7	51,888,018
8 Enter qualifying distributions from Part XII, line 4 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 on page 18.	8	17,558,027

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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 type="checkbox"/> and enter 1% of Part I, line 27b		1	11,564
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	11,564
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	11,564
6 Credits/Payments.			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	383,099	
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	383,099	
8 Enter any penalty for underpayment of estimated tax Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	371,535	
11 Enter the amount of line 10 to be: Credited to 2011 estimated tax 371,535 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? 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.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation \$ (2) On foundation managers. \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$		
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.		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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?	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	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) MI		
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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

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 page 20 of the 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? Website address ► N/A	13	X	
14	The books are in care of ► Richard A. Manoogian 21001 Van Born Road Located at ► Taylor MI ZIP+4 ► 48180-1300 Telephone no ► 313-274-8799			
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		
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 ►	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
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(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	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here	1b	X
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? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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 page 22 of the 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 ► 20 , 20 , 20 , 20		
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	
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)? (see page 22 of the instructions) ☐ 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 page 22 of the 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** ☐ Yes ☒ No **X**

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 (see page 22 of the instructions).**

(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
Richard A. Manoogian 21001 Van Born, Taylor, MI 48180	Pres/Treasur 2.00	150,000	0	0
Eugene A. Gargaro, Jr. 21001 Van Born, Taylor, MI 48180	Secretary 2.00	150,000	0	0
Jane C. Manoogian 21001 Van Born, Taylor, MI 48180	Director 2.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 — see page 23 of the instructions).

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 (see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000		(b) Type of service	(c) Compensation
Whitman Consulting, LLC 965 E. Glengarry Circle	Bloomfield Village MI 48301	Art Consulting	339,477
Eugene A. Gargaro 22 Renaud	Grosse Pointe Shores MI 48236	Art Consulting	150,000
Richard A. Manoogian 15520 Windmill Pointe	Grosse Pointe Park MI 48230	Art Consulting	150,000
RAM Investment Group, Inc. 21001 Van Born	Taylor MI 48180	Accounting	138,200
Masco Corporation 21001 Van Born	Taylor MI 48180	Accounting	79,988

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 (see page 24 of the instructions)

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 page 24 of the instructions

3

Total. Add lines 1 through 3

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	31,610,005
b	Average of monthly cash balances	1b	5,044,361
c	Fair market value of all other assets (see page 25 of the instructions)	1c	33,659,960
d	Total (add lines 1a, b, and c)	1d	70,314,326
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	70,314,326
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	1,054,715
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	69,259,611
6	Minimum investment return. Enter 5% of line 5	6	3,462,981

Part XI Distributable Amount (see page 25 of the 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	3,462,981
2a	Tax on investment income for 2010 from Part VI, line 5	2a	11,564
b	Income tax for 2010 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	11,564
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	3,451,417
4	Recoveries of amounts treated as qualifying distributions	4	7,192,100
5	Add lines 3 and 4	5	10,643,517
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	10,643,517

Part XII Qualifying Distributions (see page 25 of the 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	6,075,958
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	11,482,069
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	17,558,027
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 (see page 26 of the instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	17,558,027

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				10,643,517
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only				
b Total for prior years. 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006	20,574,187			
c From 2007	1,263,592			
d From 2008	13,603,412			
e From 2009	15,556,368			
f Total of lines 3a through e	50,997,559			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 17,558,027				
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2010 distributable amount				10,643,517
e Remaining amount distributed out of corpus	6,914,510			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	57,912,069			
b Prior years' undistributed income. Subtract line 4b from line 2b				
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				
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions				
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	57,912,069			
10 Analysis of line 9:				
a Excess from 2006	20,574,187			
b Excess from 2007	1,263,592			
c Excess from 2008	13,603,412			
d Excess from 2009	15,556,368			
e Excess from 2010	6,914,510			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a 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			(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
2a 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 page 28 of 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))
N/A

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.
N/A

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 page 28 of the 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
N/A

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

c Any submission deadlines.
N/A

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

Part XV Supplementary Information (continued)

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

Recipient		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
Name and address (home or business)					
a	Paid during the year See Schedule Attached			Religious/Cultural	250,735
	See Schedule Attached			Charitable	1,034,092
	See Schedule Attached			Educational	2,585,000
Total					3,869,827
b	Approved for future payment N/A				
Total					

Enter gross amounts unless otherwise indicated.

(See worksheet in line 13 instructions on page 29 to verify calculations.)

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) (See page 29 of the instructions.)

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		

[illegible]

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		

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.

Sign Here  12.12.11 President

Signature of officer or trustee Date Title

Paid Preparer Use Only	Print/Type preparer's name MICHAEL J. ALEXANDER CPA		Preparer's signature <i>Michael J. Alexander CPA</i>		Date 11-21-11	Check <input type="checkbox"/> if self-employed
	Firm's name ▶ ALEXANDER & HEMLOCK, CPA'S			PTIN P00130743		
	Firm's address ▶ 449T LIPPINCOTT RD. LAPEER, MI 48448 313-3582844			Firm's EIN ▶		
				Phone no		

810 084-4197

Form **990-PF** (2010)

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
J P Morgan Chase	\$ 1,078				
Comerica Bank	1,126				
Smith Barney	81				
Keybank	6				
Total	\$ <u>2,291</u>				

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
J P Morgan Chase	\$ 141,914				
Masco Corporation	440,520				
Total	\$ <u>582,434</u>				

Federal Statements

Statement 1 - Form 990-PF, Part 1, Line 6a - Sale of Assets

Description			How Received					
Whom Sold	Date Acquired	Date Sold	Sale Price		Cost	Expense	Depreciation	Net Gain/Loss
Painting - Boldini	10/26/04	12/09/10	Purchase \$ 5,800,000		\$ 1,353,150	\$ -	\$ -	\$ 4,446,850
Painting - Boldini	04/24/02	12/09/10	Purchase 1,800,000		1,514,675			285,325
Painting - DeLaney	02/23/07	12/22/10	Purchase 200,000		190,500			9,500
Painting - Portraits	12/01/04	12/22/10	Purchase 9,000		9,000			0
Painting - Anshutz	01/21/09	02/02/11	Purchase 1,425,000		1,100,000			325,000
Painting - Onderdonk	06/20/02	04/15/11	Purchase 350,000		222,500			127,500
	Subtotal		\$ 9,584,000		\$ 4,389,825	\$ -	\$ -	\$ 5,194,175
See Attached Schedule			407,228		406,874			354
See Attached Schedule			319,669		296,628			23,041
	Total		\$ 10,310,897		\$ 5,093,327	\$ -	\$ -	\$ 5,217,570

Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
Class Action Settlement AIG	\$ 549		
Class Action Settlement Cardinal	4,188	\$ -	\$ -
Rental Income	1		
Total	\$ 4,738	\$ -	\$ -

Statement 3 - Form 990-PF, Part I, Line 16a - Legal Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Bodman LLP	\$ 3,113	\$ -	\$ -	\$ 3,113
Clark Hill P L C	204			204
Total	\$ 3,317	\$ -	\$ -	\$ 3,317

Sold Securities
Richard and Jane Manoogian Foundation
Federal ID # 38-2531814
Date Range - 07/01/2010 Thru 06/30/2011

Security	Acquisition Date	Sale Date	Years Held	Unit Quantity	Total Cost	Unit Cost	Sale Price	Proceeds	Realized Gain/Loss
Short Term Activity:									
WEATHRFORD INTERNAT	05/03/10	07/01/10	0.162	10,000.00000	17.500	174,998.00	12.993	129,928.79	-45,069.21
CHESAPEAKE ENERGY	03/24/10	01/24/11	0.838	10,000.00000	23.188	231,876.00	27.730	277,299.66	45,423.66
Total Short Term Activity						<u>406,874.00</u>		<u>407,228.45</u>	<u>354.45</u>

Sold Securities
Richard and Jane Manoogian Foundation
Federal ID # 38-2531814
Date Range - 07/01/2010 Thru 06/30/2011

Security	Acquisition Date	Sale Date	Years Held	Unit Quantity	Total Cost	Unit Cost	Sale Price	Proceeds	Realized Gain/Loss
<u>Long Term Activity:</u>									
COMERICA INC	01/04/08	10/06/10	2.756	5,000.00000	40.178	200,889.00	39.174	195,871.18	-5,017.82
TRIMAS CORP	02/12/98	06/30/11	13.386	5,000.00000	19.148	95,739.25	24.760	123,797.61	28,058.36
Total Long Term Activity						<u>296,628.25</u>		<u>319,668.79</u>	<u>23,040.54</u>

Federal Statements**Statement 4 - Form 990-PF, Part I, Line 16b - Accounting Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Masco Corporation	\$ 79,988			\$ 79,988
Michael J Alexander, CPA	8,735		\$	8,735
RAM Investment Group, Inc	138,200			138,200
Total	\$ 226,923	\$ 0	\$ 0	\$ 226,923

Statement 5 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Carl Anderson	\$ 25,750			\$ 25,750
Eugene A. Gargaro	150,000		\$	150,000
Mark Evola	18,000			18,000
Peter Rathbone	1,641			1,641
Richard A. Manoogian Trustee	150,000			150,000
Sworek Consultants, Inc	10,000			10,000
Whitman Consulting	339,477			339,477
Total	\$ 694,868	\$ 0	\$ 0	\$ 694,868

Statement 6 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Federal Excise Tax	\$ 11,564			
Property Taxes	89,958		\$	89,958
State of Michigan Annual Report	20			20
Payroll Taxes	18,738			18,738
Total	\$ 120,280	\$ 0	\$ 0	\$ 108,716

Federal Statements

Statement 7 - Form 990-PF, Part I, Line 19 - Depreciation

Date		Description		Method		Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Acquired		Cost Basis	Prior Year Depreciation						
Mackinac House									
8/14/01	\$	3,300,161	\$ 750,998	S/L		39	\$ 84,620	\$	\$
Mackinac House - Land Improvements									
5/16/02		20,483	12,167	150DB		15	1,210		
Mackinac House - Land Improvements									
10/25/02		31,769	17,699	150DB		15	1,877		
Mackinac House - Furniture & Fixtures									
6/13/02		209,746	209,746	200DB		7			
Mackinac House - Furniture & Fixtures									
1/08/03		28,343	28,343	200DB		7			
Mackinac House - Land Improvements									
4/23/04		91,038	46,748	150DB		15	5,371		
Mackinac House - Furniture & Fixtures									
5/07/04		3,915	3,915	200DB		7			
Mackinac Island - Land									
1/29/03		3,123,745				0			
Land - Detroit, MI									
6/18/99		21,000				0			
Mackinac House - Improvements									
7/30/04		12,978	1,983	S/L		39	333		
Mackinac House - Improvements									
3/17/05		7,134	968	S/L		39	183		
Mackinac House - Land Improvements									
5/05/05		1,096	457	150DB		15	65		
Mackinac House - Furniture & Fixtures									
7/16/04		1,212	1,152	200DB		7	53		
Mackinac House - Furniture & Fixtures									
3/03/06		117	91	200DB		7	10		
Building - Remodeling - Detroit, MI									
4/01/07		857,920	71,493	S/L		39	21,998		
Mackinac House - Improvements									
5/10/07		10,664	2,488	S/L		15	711		
Building - Detroit, MI									
4/01/07		718,233	59,853	S/L		39	18,416		
Building - Remodeling - Detroit, MI									
10/03/07		7,860	1,310	S/L		15	524		

382531814 Richard & Jane Manoojian Foundation

38-2531814

FYE: 6/30/2011

Federal Statements**Statement 7 - Form 990-PF, Part I, Line 19 - Depreciation (continued)**

Date		Description		Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Acquired		Cost Basis	Prior Year Depreciation					
Mackinac House -		Improvements						
6/12/08	\$	114,214	\$ 15,863	S/L	15	\$ 7,614	\$	\$
Mackinac House -		Furniture & Fixtures						
6/17/08		23,776	17,927	200DB	7	1,672		
Mackinac Island -		Land - Hubbard Annex						
4/07/08		400,195			0			
Mackinac House -		Furniture & Fixtures						
4/29/09		29,696	19,469	200DB	7	2,922		
Mackinac Island -		Land - The Orchard						
7/01/08		479,400			0			
Mackinac House -		Improvements						
6/19/09		86,666	2,315	S/L	39	2,222		
Mackinac House -		Furniture & Fixtures						
9/29/10		16,730		200DB	7	16,730		
Mackinac House -		Improvements						
9/29/10		8,616		S/L	15	8,616		
Total	\$	9,606,707	\$ 1,264,985			\$ 175,147	\$ 0	\$ 0

382531814 Richard & Jane Manoogian Foundation

38-2531814

FYE: 6/30/2011

Federal Statements**Statement 8 - Form 990-PF, Part I, Line 23 - Other Expenses**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$	\$	\$	\$
Bank Charges	29,927	29,927		
Catalogs	70			70
Insurance	69,694			69,694
Lease Property Expense	5,536			5,536
Miscellaneous Art Expense	1,199			1,199
Repairs & Maintenance	7,438			7,438
Security Services	1,248			1,248
Shipping & Supplies	13,431			13,431
Utilities	9,375			9,375
Total	\$ 137,918	\$ 29,927	\$ 0	\$ 107,991

Federal Statements

Statement 9 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
Asahi Tech	\$ 12,507,507	\$ 12,507,507	Cost	\$ 192,683
Bank of America	1,211,679	1,211,679	Cost	538,246
Chesapeake Ener	686,401	454,525	Cost	593,800
Cisco Systems Inc		1,276,357	Cost	1,092,700
Citigroup Inc	4,350,961	4,350,961	Cost	416,400
Comerica Inc	579,097	378,208	Cost	345,700
D R Horton Inc	1,129,765	1,129,765	Cost	537,592
Emerson Electric		1,059,220	Cost	1,125,000
Fifth Third Bankcorp	1,739,739	1,739,739	Cost	637,500
Furniture Brands	5,100,522	5,100,522	Cost	1,159,200
General Motors Co		3,264,083	Cost	2,884,200
Hewlett Packard		359,270	Cost	364,000
HSBC Holdings Adr	513,715	513,715	Cost	496,200
KB Home	799,588	799,588	Cost	195,600
Keycorp New	1,674,545	1,674,545	Cost	416,500
Lowes Cos Inc	603,273	834,746	Cost	932,400
Masco Corp	996,821	996,821	Cost	20,672,352
Pulte Home Inc	1,164,306	1,164,306	Cost	306,400
Trimas Corp	1,587,523	1,491,784	Cost	1,719,556
Weatherford Inte	174,998		Cost	
Total	\$ 34,820,440	\$ 40,307,341		\$ 34,626,029

Federal Statements**Statement 10 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment**

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
Mackinac House	\$ 2,549,163	\$ 3,300,161	\$ 835,618	\$ 3,300,161
Mackinac House Improvements	208,228	240,461	43,296	240,461
Mackinac House Land Improvements	67,315	144,386	85,594	144,386
Mackinac House - Furniture & Fixture	16,162	313,534	302,030	313,534
Building - Detroit, MI	658,380	718,233	78,269	718,233
Building Leasehold Improv - Detroit	793,377	866,180	95,325	866,180
Land - Detroit, MI	21,000	21,000		21,000
Mackinac Island - Land	3,123,745	3,123,745		3,123,745
Mackinac Island - Land - Hubbard Ann	400,195	400,195		400,195
Mackinac Island - Land - The Orchard	479,400	479,400		479,400
Total	\$ 8,316,965	\$ 9,607,295	\$ 1,440,132	\$ 9,607,295

Statement 11 - Form 990-PF, Part II, Line 15 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Fair Market Value</u>
See Schedule Attached	\$ <u>56,257,229</u>	\$ <u>52,005,178</u>	\$ <u>78,898,981</u>
Total	\$ <u>56,257,229</u>	\$ <u>52,005,178</u>	\$ <u>78,898,981</u>

Statement 12 - Form 990-PF, Part II, Line 22 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Bank Loan Payable	\$ <u>21,800,000</u>	\$ <u>27,150,000</u>
Total	\$ <u>21,800,000</u>	\$ <u>27,150,000</u>

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Paintings:		
Andrews, Benny	87,500	100,000
Andrews, Benny	78,400	95,000
Atkinson, Jacob	15,000	15,000
Avery, Milton	445,000	445,000
Baker, George	5,500	6,000
Bannister, Edward Mitchell	71,725	90,000
Beard, William Holbrook	96,000	100,000
Bearden, Romare	235,000	250,000
Bearden, Romare	265,000	265,000
Bercham, Nicholaes	520,000	520,000
Biberstein, Franz	158,500	158,500
Bierstadt, Albert	1,500,000	1,500,000
Bingham, George Caleb	10,000,000	35,000,000
Blashfield, Edwin Howland	100,125	120,000

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Boutelle-Cole	1,548,000	1,548,000
Brooks, Nicholas Alden	37,500	37,500
Brown, John G.	31,250	31,250
Brown, John G.	18,750	18,750
Califano, Frank	43,750	43,750
Cameron, Robert	7,585	7,585
Cameron, Robert	8,168	8,168
Cameron, Robert	5,316	5,316
Catlett, Elizabeth	55,500	55,500
Catlett, Elizabeth	115,000	115,000
Catlett, Elizabeth	216,000	216,000
Concklin	3,000	3,000
Coolidge, Cassius Marcellus	602,800	602,800
Cropsey, Francis Jasper	150,175	150,175
Davey, Randall	24,140	24,140

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Duncanson, Robert Scott	165,350	165,350
Emmet, Lidia Field	40,425	60,000
Enneking, John J.	0	45,000
Fisher, Alvan	12,000	12,000
Frishmuth, Harriett W.	302,500	302,500
Gifford, Sanford Robinson	2,000,000	2,000,000
Gifford, Sanford Robinson	602,500	602,500
Grant, Sir Francis (Attr.)	27,600	30,000
Graves, Abbott Fuller	52,875	52,875
Guillermot, C. F.	12,000	12,000
Hall George Henry	127,185	140,000
Hamilton, Hamilton	93,720	240,000
Hartley, Marsden	1,765,850	1,765,850
Herzog, Hermann	61,525	65,000
Hopkin, Robert	2,737	17,737

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Humphriss, Charles H.	31,250	31,250
Hunt, Richard	80,425	80,425
Hunt, Richard	80,425	80,425
Inman, Henry	18,000	20,000
Kauba, Carl	3,600	3,600
Kauba, Carl	2,700	2,700
Kauba, Carl	4,800	4,800
Kauba, Carl	2,160	2,160
Kauba, Carl	2,160	2,160
Kauba, Carl	5,100	5,100
Kaye, Otis	11,250	11,250
Lawrence, Jacob	1,078,000	1,200,000
Lawrence, Jacob	2,214,000	2,214,000
Leutze, Emanuel Gottlieb	37,500	37,500
Lever, Richard Hayley	14,400	14,400

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Lopez, Vincente	264,151	265,000
McAuliffe, John	55,000	55,000
Miller, Alfred Jacob	22,000	25,000
Moran, Thomas	1,250,000	1,250,000
Peale, Rembrandt	145,500	250,000
Pippin, Horace	520,284	520,284
Pippin, Horace	310,750	370,000
Pippin, Horace	680,850	680,850
Pippin, Horace	1,484,179	2,000,000
Prentice, Levi Wells	17,000	25,000
Pushman, Hovsep	56,763	70,000
Richards, William Trost	52,723	52,723
Richards, William Trost	36,250	80,000
Ritter, Henry	336,190	420,000
Ritter, Henry	82,500	82,500

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
Saar, Betye	35,000	42,500
Sargent, John Singer	2,750,000	2,750,000
Scudder, Janet	32,500	32,500
Shannon, James Jebusa	75,835	75,835
Sharp, John Henry	18,750	18,750
Smith, Hughie Lee	52,293	55,000
Stewart, Julius L.	762,000	1,000,000
Stewart, Julius L.	184,175	184,175
Stewart, Julius L.	340,000	340,000
Tanner, Henry Ossawa	586,950	650,000
Tanner, Henry Ossawa	280,000	300,000
Tyler, James Gale	62,500	62,500
Vernet, Horace	451,070	451,070
Von Stoll, Leopold	33,979	40,000
White, Charles	46,000	60,000

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

Artist	End of Year	
	(b) Book Value	(c) Fair Market Value
White, Charles	536,406	536,406
White, Charles	415,675	415,675
Wood, Thomas Waterman	122,500	122,500
Woodruff, Hale	77,750	80,000
Wyeth, Andrew	6,251,250	6,500,000
Wyeth, Andrew	5,200,000	5,200,000
Silver Items:		
Gorham, Mfg	112,445	112,445
Gorham, Mfg	117,244	117,244
Tiffany	28,993	28,993
Tiffany Bacchus - Head Punch Bowl	121,000	121,000
Cabinet - Rosewood Side	45,000	45,000
Cast Iron Garden Bench	469	480
Console - Mahogany	7,200	7,200
Indian Princess Portraits - Group of 4	18,000	18,000

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF

Schedule Attached to and Made Part of Form 990-PF
for the year ended June 30, 2011

Page 2, Part II, Balance Sheets - Statement 11

Line 15 - Other Assets

Fine Art Objects and Paintings:

<u>Artist</u>	<u>End of Year</u>	
	<u>(b) Book Value</u>	<u>(c) Fair Market Value</u>
Jar - Martinez Blackware	255,500	255,500
Lamps:		
Boudoir	5,094	5,095
Dolphin Form	3,900	3,900
Puffy Boudoir	4,124	4,124
Puffy Boudoir	4,609	4,609
Ming Dynasty Bed	295,000	295,000
MS Furniture	0	4,000
Renaissance Clamshell Fountain	1,265	1,265
Statue - Baccanate After Clodion - Cast Iron	9,400	9,400
Table - Wood Center	20,400	20,400
Trains	247,825	247,825
Native American Indian Objects	<u>1,782,216</u>	<u>1,782,217</u>
Total	<u>52,005,178</u>	<u>78,898,981</u>

Form

4562Department of the Treasury
Internal Revenue Service

(99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2010Attachment
Sequence No **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Richard & Jane Manoogian Foundation

Identifying number

38-2531814

Business or activity to which this form relates

Indirect Depreciation**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	500,000
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	2,000,000
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2009 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 2011. 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	25,346
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	48,028

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 2010	17	101,773
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 <input type="checkbox"/>		

Section B—Assets Placed in Service During 2010 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	
i Nonresidential real property			27 5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 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	175,147
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)

DAA

There are no amounts for Page 2

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Prior	Current
7-year GDS Property:										
28	Mackinac House - Furniture & Fixtures	9/29/10	16,730			X	0	7 HY 200DB	0	16,730
			<u>16,730</u>				<u>0</u>		<u>0</u>	<u>16,730</u>
15-year GDS Property:										
29	Mackinac House - Improvements	9/29/10	8,616			X	0	15 HY S/L	0	8,616
			<u>8,616</u>				<u>0</u>		<u>0</u>	<u>8,616</u>
Prior MACRS:										
1	Mackinac House	8/14/01	3,300,161				3,300,161	39 MM S/L	750,998	84,620
2	Mackinac House - Land Improvements	5/16/02	20,483				20,483	15 MQ150DB	12,167	1,210
3	Mackinac House - Land Improvements	10/25/02	31,769				31,769	15 HY 150DB	17,699	1,877
4	Mackinac House - Furniture & Fixtures	6/13/02	209,746				209,746	7 MQ200DB	209,746	0
5	Mackinac House - Furniture & Fixtures	1/08/03	28,343				28,343	7 HY 200DB	28,343	0
6	Mackinac House - Land Improvements	4/23/04	91,038				91,038	15 MQ150DB	46,748	5,371
7	Mackinac House - Furniture & Fixtures	5/07/04	3,915				3,915	7 MQ200DB	3,915	0
10	Mackinac House - Improvements	7/30/04	12,978				12,978	39 MM S/L	1,983	333
11	Mackinac House - Improvements	3/17/05	7,134				7,134	39 MM S/L	968	183
12	Mackinac House - Land Improvements	5/05/05	1,096				1,096	15 MQ150DB	457	65
13	Mackinac House - Furniture & Fixtures	7/16/04	1,212			X	606	7 MQ200DB	1,152	53
14	Mackinac House - Furniture & Fixtures	3/03/06	117				117	7 HY 200DB	91	10
16	Mackinac House - Improvements	5/10/07	10,664				10,664	15 HY S/L	2,488	711
18	Building - Remodeling - Detroit, MI	10/03/07	7,860				7,860	15 HY S/L	1,310	524
20	Mackinac House - Furniture & Fixtures	6/17/08	23,776			X	11,888	7 MQ200DB	17,927	1,672
24	Mackinac House - Furniture & Fixtures	4/29/09	29,696			X	14,848	7 MQ200DB	19,469	2,922
27	Mackinac House - Improvements	6/19/09	86,666				86,666	39 MM S/L	2,315	2,222
			<u>3,866,654</u>				<u>3,839,312</u>		<u>1,117,776</u>	<u>101,773</u>
Other Depreciation:										
8	Mackinac Island - Land	1/29/03	3,123,745				3,123,745	0 -- Land	0	0
9	Land - Detroit, MI	6/18/99	21,000				21,000	0 -- Land	0	0
15	Building - Remodeling - Detroit, MI	4/01/07	857,920				857,920	39 MO S/L	71,493	21,998
17	Building - Detroit, MI	4/01/07	718,233				718,233	39 MO S/L	59,853	18,416
19	Mackinac House - Improvements	6/12/08	114,214				114,214	15 MO S/L	15,863	7,614
21	Mackinac Island - Land - Hubbard Annex	4/07/08	400,195				400,195	0 -- Land	0	0
25	Mackinac Island - Land - The Orchard	7/01/08	479,400				479,400	0 -- Land	0	0
	Total Other Depreciation		<u>5,714,707</u>				<u>5,714,707</u>		<u>147,209</u>	<u>48,028</u>
	Total ACRS and Other Depreciation		<u>5,714,707</u>				<u>5,714,707</u>		<u>147,209</u>	<u>48,028</u>
	Grand Totals		9,606,707				9,554,019		1,264,985	175,147
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		<u>9,606,707</u>				<u>9,554,019</u>		<u>1,264,985</u>	<u>175,147</u>

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814
2010 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF
FOR THE YEAR ENDED JUNE 30, 2011

Page 8 - Part XII -
Qualifying Distributions - Line 2,
Amounts paid to acquire assets
used (or held for use) directly in carrying
out charitable, etc., purposes

Paintings put on display at,

The Mayor's Residence Society
9240 Dwight
Detroit, MI 48218

By Romare Bearden	250,000
By Betye Saar	42,500
By Horace Pippin	680,850
By Horace Pippin	2,000,000

Painting by Andrew Wyeth put on display at,

Kalamazoo Institute of Arts
314 S. Park Street
Kalamazoo, MI 49007

6,500,000

Painting by Hamilton Hamilton put on display at,

Center for the Fine Arts
3001 Riverside Park Drive
Vero Beach, FL 32963

240,000

Painting by Horace Pippin put on display at,

The Mayor's Residence Society
9240 Dwight
Detroit, MI 48218

680,850

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814
2010 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF
FOR THE YEAR ENDED JUNE 30, 2011

Page 8 - Part XII -
Qualifying Distributions - Line 2,
Amounts paid to acquire assets
used (or held for use) directly in carrying
out charitable, etc., purposes

Photos put on display at,

Crooked Tree Arts Center
461 E Mitchell
Petoskey, MI 49770

By Robert Cameron	7,585
By Robert Cameron	8,168
By Robert Cameron	4,816

Paintings put on display at,

The Pines
Mackinac Island, MI 49757

By Harriett W. Frishmuth	302,500
By Janet Scudder	32,500
By John McAuliffe	55,000

Paintings put on display at,

Grand Hotel
Mackinac Island, MI 49757

By Cassius Marcellus Coolidge	602,800
By James Jebusa Shannon	74,500

Totals

11,482,069

RICHARD AND JANE MANOOGIAN FOUNDATION 38-2531814
2010 RETURN OF PRIVATE FOUNDATION, FORM 990-PF

SCHEDULE ATTACHED TO AND MADE PART OF FORM 990-PF
FOR THE YEAR ENDED JUNE 30, 2011

Page 8 - Part XI -

Distributable Amount - Line 4

Recoveries of amounts treated
as qualifying distributions:

Paintings taken off display at,

Grand Hotel
Mackinac Island, MI 49757

By Gionanni Boldini	2,000,000
By Gionanni Boldini	2,000,000
By John G. Brown	31,250
By Hamilton Hamilton	240,000

Paintings taken off display at,

The Mayor's Residence Society
9240 Dwight
Detroit, MI 48218

By Horace Pippin	680,850
By Horace Pippin	2,000,000

Painting by Hamilton Hamilton taken off display at,

Center for the Fine Arts
3001 Riverside Park Drive
Vero Beach, FL 32963

240,000

Total

7,192,100

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for the year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Religious and Cultural Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Access 2651 Saulino Ct. Dearborn, MI 48120	Public	Operating Fund	2,000
American Federation of Arts 305 E. 47th Street New York, NY 10017	Public	Operating Fund	1,500
Detroit Artists Market 4719 Woodward Avenue Detroit, MI 48201	Public	Operating Fund	2,500
Detroit Institute of Arts 5200 Woodward Avenue Detroit, MI 48202	Public	Operating Fund	130,135
Detroit Symphony Orchestra 3711 Woodward Avenue Detroit, MI 48201	Public	Operating Fund	25,000
Mosaic Youth Theatre of Detroit 1510 Fisher Building 3011 W. Grand Blvd. Detroit, MI 48202-3000	Private	Operating Fund	5,000
San Francisco Artspace P.O. Box 2407 Sebastopol, CA 95472	Private	Operating Fund	50,000
St. John's Armenian Church 22001 Northwestern Highway Southfield, MI 48075	Public	Operating Fund	33,600

11/30/2011

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for the year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Religious and Cultural Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Vero Beach Museum of Art 3001 Riverside Park Drive Vero Beach, FL 32963	Public	Operating Fund	1,000
Total Religious and Cultural Contributions			<u>250,735</u>

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
American Jewish Committee 6735 Telegraph Road Bloomfield Hills, MI 48301	Public	Operating Fund	5,000
Barbara Ann Karmanos Cancer Institute 4100 John R Detroit, MI 48201	Public	Operating Fund	100,000
B'nai B'rith International 2020 K Street, NW, 7th Floor Washington, DC 20006	Public	Operating Fund	9,000
Childhelp - Greater Detroit Chapter 21455 Melrose Avenue Building R, Suite 1 Southfield, MI 48075	Public	Operating Fund	1,500
Childhelp - Michigan 30680 Montpelier Suite 250 Madison Heights, MI 48071	Public	Operating Fund	10,000
Detroit Institute of Ophthalmology 15415 East Jefferson Grosse Pointe Park, MI 48230	Public	Operating Fund	2,000
Detroit Zoological Society 8450 W. Ten Mile Road Royal Oak, MI 48067	Public	Operating Fund	100,000
Foundation to Reinvent Michigan P.O. Box 4927 Troy, MI 48099-4827	Public	Operating Fund	50,000
Grosse Pointe Historical Society 381 Kercheval Avenue Grosse Pointe Farms, MI 48236-3085	Public	Operating Fund	1,370

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Grosse Pointe Park Foundation 15115 E. Jefferson Avenue Grosse Pointe Park, MI 48230	Public	Operating Fund	500
Henry Ford Health System Office of Philanthropy 1 Ford Place, 5A Detroit, MI 48202-3450	Public	Operating Fund	130,000
Illitch Charities 2211 Woodward Avenue Detroit, MI 48201-3400	Public	Operating Fund	7,677
Leader Dogs for the Blind 1039 S. Rochester Road Rochester Hills, MI 48307	Public	Operating Fund	3,500
Mackinac Associates P.O. Box 567 Mackinaw City, MI 49701	Public	Operating Fund	29,925
Mackinac Island Community Foundation P. O. Box 1933 Mackinac Island, MI 49757	Public	Operating Fund	5,000
Mackinac Island Medical Center P.O. Box 536 Mackinac Island, MI 49757	Public	Operating Fund	10,000
Mackinac Straits Health System Foundation 1140 N. State Street St. Ignace, MI 49781	Public	Operating Fund	25,000
Michigan 2010 Foundation P.O. Box 14085 Lansing, MI 48901	Public	Operating Fund	25,000

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

Recipients Name and Address	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount
Michigan Humane Society 30300 Telegraph Road Suite 220 Bingham Farms, MI 48025	Public	Operating Fund	9,950
The Nature Conservancy 101 East Grand River Ave. Lansing, MI 48906	Public	Operating Fund	100,000
Planned Parenthood Mid and South Michigan P. O. Box 3673 3100 Professional Drive Ann Arbor, MI 48106	Public	Operating Fund	2,500
St. John Providence Health System Foundations 22101 Moross Avenue MOB - Suite 102 Detroit, MI 48236	Public	Operating Fund	100,000
United Way for Southeastern Michigan 660 Woodward Avenue, Suite 300 Detroit, MI 48226-1899	Public	Operating Fund	25,000
University of Michigan - PNR & D Program for Understanding Neurological Diseases 3003 South State Street, Suite 8000 Ann Arbor, MI 48109-1288	Public	Operating Fund	50,000
University of Michigan Dept. of Ophthalmology & Visual Sciences 1000 Wall Street Ann Arbor, MI 48105	Public	Operating Fund	200,000
University of Michigan Henry Ford Estate 4901 Evergreen Road Dearborn, MI 48128	Public	Operating Fund	8,880

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Charitable Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
The Urban Land Institute 1025 Thomas Jefferson St., NW Suite 500 W. Washington, DC 20007	Public	Operating Fund	8,250
Urban League of Detroit and SEM 208 Mack Avenue Detroit, MI 48201	Public	Operating Fund	9,040
U. S. Department of State Diplomatic Reception Rooms RM - 8213 2201 C Street N.W. Washington, DC 20520	Public	Operating Fund	5,000
Total Charitable Contributions			<u>1,034,092</u>

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Educational Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
CATCH 223 Fisher Building 3011 West Grand Blvd. Detroit, MI 48202	Public	Operating Fund	10,000
College For Creative Studies 201 East Kirby Detroit, MI 48202	Public	Operating Fund	200,000
Cranbrook Educational Community P.O. Box 801 Bloomfield Hills, MI 48303-0801	Public	Operating Fund	100,000
Mackinac Island Community Foundation P.O. Box 1933 Mackinac Island, MI 49757	Public	Operating Fund	10,000
Michigan State University 300 Spartan Way East Lansing, MI 48824-1005	Public	Operating Fund	50,000
Savannah College of Art and Design P.O. Box 3146 Savannah, GA 31401	Public	Operating Fund	100,000
University of Detroit Mercy 4001 W. McNichols Road Detroit, MI 48219-0900	Public	Operating Fund	50,000
Wayne State University Law School 5475 Woodward Avenue Detroit, MI 48202	Public	Operating Fund	50,000

Richard and Jane Manoogian Foundation 38-2531814
2010 Return of Private Foundation, Form 990-PF
for year ended June 30, 2011

Part XV, Supplementary Information
Line 3a, Educational Grants and Contributions Paid During the Year

<u>Recipients Name and Address</u>	<u>Foundation Status of Recipient</u>	<u>Purpose of Grant or Contribution</u>	<u>Amount</u>
Yale University - Alumni Fund Office of Development P.O. Box 2038 New Haven, CT 06521-2038	Public	Operating Fund	10,000
Yale University Art Gallery P.O. Box 208271 New Haven, CT 06520-8271	Public	Operating Fund	2,005,000
Total Educational Contributions			<u>2,585,000</u>

Form
(Rev. January 2011)**8868****Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service► **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 ☒
- 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 Richard & Jane Manoogian Foundation	Employer identification number 38-2531814
	Number, street, and room or suite no. If a P.O. box, see instructions. 21001 Van Born Road	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Taylor MI 48180-1300	

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

04

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

Richard A. Manoogian**21001 Van Born Road**• The books are in the care of ► **Taylor** **MI 48180-1300**Telephone No. ► **313-274-8799**

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 **02/15/12**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year ☐ or
 ► ☒ tax year beginning **07/01/10**, and ending **06/30/11**

2 If this 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	\$	383,099
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	\$	383,099
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

For Paperwork Reduction Act Notice, see Instructions.
DAA

Form **8868** (Rev. 1-2011)