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Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 07-01-2010 , and ending 06-30-2011

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
JW AND IDA M JAMESON FOUNDATION

A Employer identification number
95-6031465

Number and street (or P O box number if mail is not delivered to street address) Room/suite
PO BOX 397

B Telephone number (see page 10 of the instructions)
(626) 355-3020

City or town, state, and ZIP code
SIERRA MADRE, CA 91025

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

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 ▶ ☐

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)*▶$ 13,132,167

J Accounting method ☐ Cash ☐ Accrual ☑ Other (specify) MODIFIED ACCRUAL
(Part I, column (d) must be on cash basis.)

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 ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	382,550	382,550		
	5a	Gross rents	8,957	8,957		
	b	Net rental income or (loss) 8,957				
	6a	Net gain or (loss) from sale of assets not on line 10	384,138			
	b	Gross sales price for all assets on line 6a 1,101,363				
	7	Capital gain net income (from Part IV, line 2)		384,138		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	21	21		
	12	**Total.** Add lines 1 through 11	775,666	775,666		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	112,000	56,000		28,000
	14	Other employee salaries and wages	16,250	8,125		4,063
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	25,215	12,608		0
	c	Other professional fees (attach schedule)	38,324	38,324		0
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)	8,079	763		382
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy	16,295	4,074		3,966
	21	Travel, conferences, and meetings	67	34		17
	22	Printing and publications				
	23	Other expenses (attach schedule)	4,948	409		157
	24	**Total operating and administrative expenses.** Add lines 13 through 23	221,178	120,337		36,585
	25	Contributions, gifts, grants paid	680,000			680,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	901,178	120,337		716,585
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-125,512			
	b	**Net investment income** (if negative, enter -0-)		655,329		
	c	**Adjusted net income** (if negative, enter -0-)				

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions. Cat No 11289X 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			
	2	Savings and temporary cash investments	101,765	197,276	197,276
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	5,216	2,786	2,786
	10a	Investments—U S and state government obligations (attach schedule)	284,649	284,649	254,060
	b	Investments—corporate stock (attach schedule)	6,195,264	6,250,765	8,783,092
	c	Investments—corporate bonds (attach schedule)	3,856,528	3,604,912	3,761,691
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans	1,488	1,434	338
	13	Investments—other (attach schedule)	240,981	240,981	130,424
	14	Land, buildings, and equipment basis ▶ 4,538			
		Less accumulated depreciation (attach schedule) ▶ 1,889	2,649	2,649	2,500
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	10,688,540	10,585,452	13,132,167
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)	1,017	23,441	
	23	**Total liabilities** (add lines 17 through 22)	1,017	23,441	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds	880,213	880,213	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	9,807,310	9,681,798	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	10,687,523	10,562,011	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	10,688,540	10,585,452	

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	10,687,523
2	Enter amount from Part I, line 27a	2	-125,512
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	10,562,011
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	10,562,011

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)
1 a	LONG TERM STOCK SALES	P		
b	LONG TERM BOND SALES	P		
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	831,363		457,593	373,770
b	270,000		259,632	10,368
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(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	
a				373,770
b				10,368
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	384,138
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	

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	707,017	12,317,639	0 057399
2008	671,945	12,049,765	0 055764
2007	773,347	14,807,162	0 052228
2006	700,000	14,841,700	0 047164
2005	700,000	14,228,178	0 049198

2	**Total** of line 1, column (d)	2	0 261753
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 052351
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	12,774,551
5	Multiply line 4 by line 3	5	668,761
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	6,553
7	Add lines 5 and 6	7	675,314
8	Enter qualifying distributions from Part XII, line 4	8	716,585

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

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 ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ______ (attach copy of letter if necessary–see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b			1	6,553
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	6,553
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	6,553
6	Credits/Payments				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	3,720		
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	3,720
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	2,833
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶		Refunded ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
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)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ CA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶BILL BETZ Telephone no ▶(626) 355-3020

Located at ▶PO BOX 397 SIERRA MADRE CA ZIP+4 ▶91025

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?	16		No

See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☑ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☑ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
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 20 of the instructions)	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? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2010 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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

			Yes	No
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)?	**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? ☐ 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**		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**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
BILL B BETZ PO BOX 397 SIERRA MADRE, CA 91025	SECRETARY/TREASURER 15 00	56,000	0	0
FRED L LEYDORF PO BOX 397 SIERRA MADRE, CA 91025	PRESIDENT 10 00	56,000	0	0
JAMEN WURM PO BOX 397 SIERRA MADRE, CA 91025	VICE PRESIDENT 5 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
NONE		
Total number of others receiving over $50,000 for professional services . . . . ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
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	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3. . . . . ▶	0

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	12,808,602
b	Average of monthly cash balances	1b	157,985
c	Fair market value of all other assets (see page 24 of the instructions)	1c	2,500
d	**Total** (add lines 1a, b, and c)	1d	12,969,087
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	12,969,087
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	194,536
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	12,774,551
6	**Minimum investment return.** Enter 5% of line 5	6	638,728

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	638,728
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a: 6,553		
b	Income tax for 2010 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	6,553
3	Distributable amount before adjustments Subtract line 2c from line 1	3	632,175
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	632,175
6	Deduction from distributable amount (see page 25 of the instructions)	6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	632,175

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	716,585
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	716,585
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	6,553
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	710,032

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					632,175
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only.				489,995	
b Total for prior years 20___, 20___, 20___			0		
3 Excess distributions carryover, if any, to 2010					
a From 2005.					
b From 2006.					
c From 2007.					
d From 2008.					
e From 2009.	710,709				
f **Total** of lines 3a through e.		710,709			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 716,585					
a Applied to 2009, but not more than line 2a				489,995	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .		226,590			
d Applied to 2010 distributable amount.					0
e Remaining amount distributed out of corpus		0			
5 Excess distributions carryover applied to 2010 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		632,175			632,175
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		305,124			
b Prior years' undistributed income Subtract line 4b from line 2b			0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			0		
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .			0		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				0	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011					0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)		0			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)		0			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		305,124			
10 Analysis of line 9					
a Excess from 2006. . . .					
b Excess from 2007. . . .					
c Excess from 2008. . . .					
d Excess from 2009. . . .	78,534				
e Excess from 2010. . . .	226,590				

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 organization 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 organization had $5,000 or more in assets at any time during the year—see page 27 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))

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

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

BILL BETZ JW AND IDA JAMESON FOUNDA
PO BOX 397
SIERRA MADRE, CA 91025
(626) 355-3020

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

THE REQUESTS FOR FUNDS SHOULD INCLUDE THE FOLLOWING INFORMATION (1) THE PURPOSE FOR WHICH THE FUNDS WILL BE USED, (2) THE AMOUNT REQUESTED, (3) EVIDENCE OF IRS SECTION 501(C)(3) RATING

c Any submission deadlines

GRANT REQUESTS SHOULD BE RECEIVED BEFORE FEBRUARY 1 OF EACH YEAR THE DIRECTORS MEET IN MARCH TO DEC

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

ALL GRANT RECIPIENTS MUST BE NON-PROFIT ORGANIZATIONS AND MUST PROVIDE EVIDENCE OF THE IRS SECTION 501 (C)(3) RATING

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
See Additional Data Table				
Total . . . . ▶ **3a**				680,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities. . . .			14	382,550	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.			14	8,957	
6 Net rental income or (loss) from personal property					
7 Other investment income.			01	21	
8 Gain or (loss) from sales of assets other than inventory			18	384,138	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		775,666	0

13 Total. Add line 12, columns (b), (d), and (e). **13** 775,666

(See worksheet in line 13 instructions on page 28 to verify calculations)

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

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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)		No
	(2) Other assets.	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
	(3) Rental of facilities, equipment, or other assets.	1b(3)		No
	(4) Reimbursement arrangements.	1b(4)		No
	(5) Loans or loan guarantees.	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

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

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

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

Sign Here

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

******	2011-09-07	******
Signature of officer or trustee	Date	Title

Paid Preparer's Use Only

		Date	Check if self-employed ☐	PTIN
Preparer's Signature	KRISTIN CREIGHTON			
Firm's name	GOEHNER ACCOUNTANCY		Firm's EIN	
Firm's address	251 S LAKE AVENUE SUITE 190 PASADENA, CA 91101		Phone no (626) 449-6321	

Additional Data

Software ID:
Software Version:
EIN: 95-6031465
Name: JW AND IDA M JAMESON FOUNDATION

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ALAMEDA EDUCATION FOUNDATION PO BOX 1363 ALAMEDA, CA 94501	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	20,000
ASSISTANCE LEAGUE OF PASADENA 820 EAST CALIFORNIA BLVD PASADENA, CA 91106	N/A	509(A)(2)	SUPPORT FOR GENERAL OPERATIONS	5,000
AZUSA PACIFIC UNIVERSITY 901 E ALOSTA AVE AZUSA, CA 91702	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	10,000
CALIFORNIA BAPTIST UNIVERSITY 8432 MAGNOLIA AVENUE RIVERSIDE, CA 92504	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	5,000
CITY OF RANCHO MIRAGE PUBLIC LIBRARY 71-100 HIGHWAY 111 RANCHO MIRAGE, CA 92270	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	25,000
CLEVELAND COUNTY CRISIS PREGNANCY CENTER 701 EAST ROBINSON SUITE 105 NORMON, OK 73071	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	25,000
CONGREGATIONAL CHURCH SIERRA MADRE 170 W SIERRA MADRE BLVD SIERRA MADRE, CA 91024	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	5,000
CORNERSTONE BIBLE CHURCH 400 N GLENDORA AVE GLENDORA, CA 91741	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	45,000
DELTA MINISTRIES INTERNATIONAL 1400 NE 136TH AVE 201 VANCOUVER, WA 98684	N/A	509(A)(2)	SUPPORT FOR GENERAL OPERATIONS	10,000
FRIENDS OF THE CULTURAL CENTER INC 73000 FRED WARING DRIVE PALM DESERT, CA 92260	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	10,000
GEORGE MASON UNIVERSITY FOUNDATION 4400 UNIVERSITY DRIVE MS 1A3 FAIRFAX, VA 22030	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	10,000
GREATER EUROPE MISSION 18950 BASE CAMP ROAD MONUMENT, CO 80132	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	5,000
HENRY E HUNTINGTON LIBRARY & ART GALLERY 1151 OXFORD RD SAN MARINO, CA 91108	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	25,000
HUNTINGTON MEDICAL RESEARCH INSTITUTES 734 FAIRMONT AVE PASADENA, CA 91105	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	15,000
HYPOPARATHYROIDISM ASSOCIATION INC PO BOX 2258 IDAHO FALLS, ID 83403	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	25,000
Total . . . . ▶ **3a**				680,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
INTERCOLLEGIATE STUDIES INSTITUTE INC 3901 CENTERVILLE ROAD WILMINGTON, DE 19807	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	15,000
KCET COMMUNITY TELEVISION OF SO CALIFORNIA 4401 SUNSET BLVD LOS ANGELES, CA 90027	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	10,000
LOS ANGELES WORLD AFFAIRS COUNCIL 345 SOUTH FIGUEROA STREET SUITE 313 LOS ANGELES, CA 90017	N/A	509(A)(2)	SUPPORT FOR GENERAL OPERATIONS	5,000
LA CANADA PRESBYTERIAN CHURCH 626 FOOTHILL BOULEVARD LA CANADA, CA 91011	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	40,000
PARACLETE MISSION GROUP INC PO BOX 49367 COLORADO SPRINGS, CO 49367	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	5,000
PASADENA CHRISTIAN SCHOOL PRE-SCHOOL 1515 N LOS ROBLES AVENUE PASADENA, CA 91104	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	5,000
PASADENA CITY COLLEGE 1570 E COLORADO BLVD PASADENA, CA 91106	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	20,000
PHI DELTA THETA EDUCATIONAL FOUNDATION 2 SOUTH CAMPUS AVENUE OXFORD, OH 45056	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	10,000
REASON FOUNDATION 3415 S SEPULVEDA BLVD SUITE 400 LOS ANGELES, CA 90034	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	25,000
SOUTHERN CALIFORNIA POMERANIAN RESCUE INC 233 WILSHIRE BLVD SUITE 250 SANTA MONICA, CA 90401	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	15,000
STEPPING STONES FOR WOMEN PO BOX 4873 WEST COVINA, CA 91793	N/A	509(A)(2)	SUPPORT FOR GENERAL OPERATIONS	40,000
TROJAN FOOTBALL ALUMNI CLUB 14455 SPRING CREST DRIVE CHINO HILLS, CA 91709	N/A	509(A)(2)	SUPPORT FOR GENERAL OPERATIONS	15,000
THE ECO-LIFE FOUNDATION 1406 VIA VALENTE ESCONDIDO, CA 92029	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	10,000
THE FUND FOR AMERICAN STUDIES 1706 NEW HAMPSHIRE AVENUE NW WASHINGTON, DC 20009	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	20,000
THE UCLA FOUNDATION - JW & IDA M JAMESON FUND PO BOX 951476 LOS ANGELES, CA 90095	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	50,000
Total . . . . ▶ 3a				680,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
UC RIVERSIDE JAMESON SCHOLARSHIP FUND UNIVERSITY OF CALIFORNIA RIVERSIDE RIVERSIDE, CA 92521	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	20,000
UNION STATION HOMELESS SERVICES 825 EAST ORANGE GROVE BLVD PASADENA, CA 91104	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	50,000
UNIVERSITY OF MICHIGAN 701 TAPPAN STREET 3700 WYLY HALL ANN ARBOR, MI 48109	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	50,000
VILLA ESPERANZA SERVICES 2116 EAST VILLA STREET PASADENA, CA 91107	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	20,000
WOMEN'S CANCER RESEARCH FOUNDATION 351 HOSPITAL RD SUITE 507 NEWPORT BEACH, CA 92663	N/A	509(A)(2)	SUPPORT FOR GENERAL OPERATIONS	5,000
WORD MADE FLESH PO BOX 70 OMAHA, NE 68101	N/A	509(A)(1)	SUPPORT FOR GENERAL OPERATIONS	10,000
Total . . . . ▶ **3a**				680,000

TY 2010 Accounting Fees Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	25,215	12,608		0

TY 2010 Distribution from Corpus Election

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Election: PURSUANT TO IRC SECTION 4942(H)(2) AND REG. 53.4942(A)-3(D)(2), THE J.W. AND IDA M. JAMESON FOUNDATION HEREBY ELECTS TO TREAT CURRENT YEAR QUALIFYING TAX DISTRIBUTIONS IN EXCESS OF THE IMMEDIATELY PRECEDING TAX YEAR'S UNDISTRIBUTED INCOME AS BEING MADE OUT OF CORPUS.

TY 2010 Investments Corporate Bonds Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORPORATE BONDS	3,604,912	3,761,691

TY 2010 Investments Corporate Stock Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CORPORATE STOCKS	6,250,765	8,783,092

TY 2010 Investments Government Obligations Schedule

Name:	JW AND IDA M JAMESON FOUNDATION
EIN:	95-6031465
US Government Securities - End of Year Book Value:	0
US Government Securities - End of Year Fair Market Value:	0
State & Local Government Securities - End of Year Book Value:	284,649
State & Local Government Securities - End of Year Fair Market Value:	254,060

TY 2010 Investments - Other Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
MUTUAL FUNDS	AT COST	240,981	130,424

TY 2010 Land, Etc. Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
OFFICE EQUIPMENT	409	409		0
PHOTOCOPIER	1,480	1,480		0
LAND - SAN BERNARDINO COUNTY, CA.	1,067	0	1,067	0
MINERAL RIGHTS, KERN COUNTY, CA.	1,582	0	1,582	0

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TY 2010 Other Expenses Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE	3,212	0		0
TELEPHONE	628	157		157
DUES AND SUBSCRIPTIONS	695	174		0
OFFICE EXPENSE	313	78		0
TAXES AND LICENSES	85	0		0
BANK CHARGES	15	0		0

TY 2010 Other Income Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OTHER INCOME	21	21	21

TY 2010 Other Liabilities Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Description	Beginning of Year - Book Value	End of Year - Book Value
PAYROLL TAXES PAYABLE	405	445
EXCISE TAX PAYABLE	612	2,833
MARGIN LOAN	0	20,163

TY 2010 Other Professional Fees Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CONSULTING FEES - PHILIP V SWAN ASSOCIATES, INC	38,324	38,324		0

TY 2010 Taxes Schedule

Name: JW AND IDA M JAMESON FOUNDATION

EIN: 95-6031465

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	1,526	763		382
EXCISE TAX	6,553	0		0