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

2011

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

For calendar year 2011 or tax year beginning OCT 1, 2011, and ending SEP 30, 2012

Name of foundation ALLEN & FRANKA CHARLUPSKI FOUNDATION C/O HELEN CHARLUPSKI		A Employer identification number 23-7191093
Number and street (or P O box number if mail is not delivered to street address) 523 BOYLSTON STREET		B Telephone number 781-547-8800
City or town, state, and ZIP code BROOKLINE, MA 02445		C If exemption application is pending, check here ☐
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization. ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,547,887.	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check ☒ if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		26,940.	26,940.		STATEMENT 1
4 Dividends and interest from securities		21,276.	21,276.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		<4,473.>			
b Gross sales price for all assets on line 6a 369,770.					
7 Capital gain net income (from Part IV, line 2)			0.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income		<2,406.>	<2,406.>		STATEMENT 3
12 Total. Add lines 1 through 11		41,337.	45,810.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 4		2,000.	1,000.		1,000.
c Other professional fees STMT 5		18.	18.		0.
17 Interest					
18 Taxes					
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 6		55.	55.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		2,073.	1,073.		1,000.
25 Contributions, gifts, grants paid		75,916.			75,916.
26 Total expenses and disbursements. Add lines 24 and 25		77,989.	1,073.		76,916.
27 Subtract line 26 from line 12		<36,652.>			
a Excess of revenue over expenses and disbursements			44,737.		
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)				N/A	

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Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments	66,779.	54,839.	54,839.
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	7	Other notes and loans receivable ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations STMT 7	229,417.	71,978.	72,224.
	b	Investments - corporate stock STMT 8	566,478.	570,190.	673,589.
	c	Investments - corporate bonds STMT 9	478,039.	536,105.	551,773.
Liabilities	11	Investments - land, buildings, and equipment basis ▶			
		Less: accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other STMT 10	150,013.	190,815.	195,462.
	14	Land, buildings, and equipment basis ▶			
		Less: accumulated depreciation ▶			
	15	Other assets (describe ▶)			
	16	Total assets (to be completed by all filers)	1,490,726.	1,423,927.	1,547,887.
	17	Accounts payable and accrued expenses			
	18	Grants payable			
Net Assets or Fund Balances	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable			
	22	Other liabilities (describe ▶ CASH BALANCE)	30,147.	0.	
	23	Total liabilities (add lines 17 through 22)	30,147.	0.	
Foundations that follow SFAS 117, check here ☐	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	0.	0.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	1,460,579.	1,423,927.	
Net Assets or Fund Balances	30	Total net assets or fund balances	1,460,579.	1,423,927.	
	31	Total liabilities and net assets/fund balances	1,490,726.	1,423,927.	

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	1,460,579.
2	Enter amount from Part I, line 27a	2	<36,652.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,423,927.
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	1,423,927.

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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					
b SEE ATTACHED STATEMENT					
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			
b			
c			
d			
e 369,770.		374,243.	<4,473.>

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			
b			
c			
d			
e			<4,473.>

2 Capital gain net income or (net capital loss)	2	<4,473.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2010	75,517.	1,508,114.	.050074
2009	74,096.	1,467,538.	.050490
2008	57,672.	1,400,468.	.041181
2007	74,996.	1,529,295.	.049040
2006	22,521.	1,535,673.	.014665

2 Total of line 1, column (d)	2	.205450
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	.041090
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	1,509,887.
5 Multiply line 4 by line 3	5	62,041.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	447.
7 Add lines 5 and 6	7	62,488.
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	8	76,916.

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1	447.
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	447.
4	Substitute 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	447.
6	Credits/Payments:		
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	159.
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	159.
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	288.
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 2012 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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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
1c 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 ☐ \$ 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.		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?		N/A
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 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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? 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

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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 instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	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 ▶ HELEN CHARLUPSKI Located at ▶ 523 BOYLSTON STREET, BROOKLINE, MA Telephone no. ▶ 617-899-9274 ZIP+4 ▶ 02445			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2011, 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 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? ☐ 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 instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ ☐ N/A	1b	
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 2011?	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 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☒ No If "Yes," list the years ▶		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2011 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 2011) 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 2011?	4b	X

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

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

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A
▶ ☐

5b

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

6b

X

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
LAWRENCE CHARLUPSKI 6230 ORCHARD LAKE ROAD WEST BLOOMFIELD, MI 48323	PRESIDENT & SECRETARY 0.50	0.	0.	0.
HELEN CHARLUPSKI 523 BOYLSTON STREET BROOKLINE, MA 02445	VICE PRESIDENT 0.50	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

▶ 0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,341,161.
b	Average of monthly cash balances	1b	191,719.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,532,880.
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	1,532,880.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	22,993.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,509,887.
6	Minimum investment return. Enter 5% of line 5	6	75,494.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6	1	75,494.
2a	Tax on investment income for 2011 from Part VI, line 5	2a	447.
b	Income tax for 2011 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	447.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	75,047.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	75,047.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	75,047.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	76,916.
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	76,916.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	447.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	76,469.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				75,047.
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2011:				
a From 2006				
b From 2007		98.		
c From 2008				
d From 2009		2,031.		
e From 2010		1,153.		
f Total of lines 3a through e	3,282.			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$				76,916.
a Applied to 2010, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2011 distributable amount				75,047.
e Remaining amount distributed out of corpus	1,869.			
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	5,151.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	5,151.			
10 Analysis of line 9:				
a Excess from 2007		98.		
b Excess from 2008				
c Excess from 2009		2,031.		
d Excess from 2010		1,153.		
e Excess from 2011		1,869.		

N/A

- ▶

☐ 4942(j)(3) or ☐ 4942(j)(5)

- (4) Gross investment income**

If the foundation is a private operating foundation described in section 513(c)(3), enter the year of the foundation's first year of operation: ☐ 1970/71, ☐ 1971/72, ☐ 1972/73, ☐ 1973/74, ☐ 1974/75, ☐ 1975/76, ☐ 1976/77, ☐ 1977/78, ☐ 1978/79, ☐ 1979/80, ☐ 1980/81, ☐ 1981/82, ☐ 1982/83, ☐ 1983/84, ☐ 1984/85, ☐ 1985/86, ☐ 1986/87, ☐ 1987/88, ☐ 1988/89, ☐ 1989/90, ☐ 1990/91, ☐ 1991/92, ☐ 1992/93, ☐ 1993/94, ☐ 1994/95, ☐ 1995/96, ☐ 1996/97, ☐ 1997/98, ☐ 1998/99, ☐ 1999/00, ☐ 2000/01, ☐ 2001/02, ☐ 2002/03, ☐ 2003/04, ☐ 2004/05, ☐ 2005/06, ☐ 2006/07, ☐ 2007/08, ☐ 2008/09, ☐ 2009/10, ☐ 2010/11, ☐ 2011/12, ☐ 2012/13, ☐ 2013/14, ☐ 2014/15, ☐ 2015/16, ☐ 2016/17, ☐ 2017/18, ☐ 2018/19, ☐ 2019/20, ☐ 2020/21, ☐ 2021/22, ☐ 2022/23, ☐ 2023/24, ☐ 2024/25, ☐ 2025/26, ☐ 2026/27, ☐ 2027/28, ☐ 2028/29, ☐ 2029/30, ☐ 2030/31, ☐ 2031/32, ☐ 2032/33, ☐ 2033/34, ☐ 2034/35, ☐ 2035/36, ☐ 2036/37, ☐ 2037/38, ☐ 2038/39, ☐ 2039/40, ☐ 2040/41, ☐ 2041/42, ☐ 2042/43, ☐ 2043/44, ☐ 2044/45, ☐ 2045/46, ☐ 2046/47, ☐ 2047/48, ☐ 2048/49, ☐ 2049/50, ☐ 2050/51, ☐ 2051/52, ☐ 2052/53, ☐ 2053/54, ☐ 2054/55, ☐ 2055/56, ☐ 2056/57, ☐ 2057/58, ☐ 2058/59, ☐ 2059/60, ☐ 2060/61, ☐ 2061/62, ☐ 2062/63, ☐ 2063/64, ☐ 2064/65, ☐ 2065/66, ☐ 2066/67, ☐ 2067/68, ☐ 2068/69, ☐ 2069/70, ☐ 2070/71, ☐ 2071/72, ☐ 2072/73, ☐ 2073/74, ☐ 2074/75, ☐ 2075/76, ☐ 2076/77, ☐ 2077/78, ☐ 2078/79, ☐ 2079/80, ☐ 2080/81, ☐ 2081/82, ☐ 2082/83, ☐ 2083/84, ☐ 2084/85, ☐ 2085/86, ☐ 2086/87, ☐ 2087/88, ☐ 2088/89, ☐ 2089/90, ☐ 2090/91, ☐ 2091/92, ☐ 2092/93, ☐ 2093/94, ☐ 2094/95, ☐ 2095/96, ☐ 2096/97, ☐ 2097/98, ☐ 2098/99, ☐ 2099/00, ☐ 2100/01, ☐ 2101/02, ☐ 2102/03, ☐ 2103/04, ☐ 2104/05, ☐ 2105/06, ☐ 2106/07, ☐ 2107/08, ☐ 2108/09, ☐ 2109/10, ☐ 2110/11, ☐ 2111/12, ☐ 2112/13, ☐ 2113/14, ☐ 2114/15, ☐ 2115/16, ☐ 2116/17, ☐ 2117/18, ☐ 2118/19, ☐ 2119/20, ☐ 2120/21, ☐ 2121/22, ☐ 2122/23, ☐ 2123/24, ☐ 2124/25, ☐ 2125/26, ☐ 2126/27, ☐ 2127/28, ☐ 2128/29, ☐ 2129/30, ☐ 2130/31, ☐ 2131/32, ☐ 2132/33, ☐ 2133/34, ☐ 2134/35, ☐ 2135/36, ☐ 2136/37, ☐ 2137/38, ☐ 2138/39, ☐ 2139/40, ☐ 2140/41, ☐ 2141/42, ☐ 2142/43, ☐ 2143/44, ☐ 2144/45, ☐ 2145/46, ☐ 2146/47, ☐ 2147/48, ☐ 2148/49, ☐ 2149/50, ☐ 2150/51, ☐ 2151/52, ☐ 2152/53, ☐ 2153/54, ☐ 2154/55, ☐ 2155/56, ☐ 2156/57, ☐ 2157/58, ☐ 2158/59, ☐ 2159/60, ☐ 2160/61, ☐ 2161/62, ☐ 2162/63, ☐ 2163/64, ☐ 2164/65, ☐ 2165/66, ☐ 2166/67, ☐ 2167/68, ☐ 2168/69, ☐ 2169/70, ☐ 2170/71, ☐ 2171/72, ☐ 2172/73, ☐ 2173/74, ☐ 2174/75, ☐ 2175/76, ☐ 2176/77, ☐ 2177/78, ☐ 2178/79, ☐ 2179/80, ☐ 2180/81, ☐ 2181/82, ☐ 2182/83, ☐ 2183/84, ☐ 2184/85, ☐ 2185/86, ☐ 2186/87, ☐ 2187/88, ☐ 2188/89, ☐ 2189/90, ☐ 2190/91, ☐ 2191/92, ☐ 2192/93, ☐ 2193/94, ☐ 2194/95, ☐ 2195/96, ☐ 2196/97, ☐ 2197/98, ☐ 2198/99, ☐ 2199/00, ☐ 2200/01, ☐ 2201/02, ☐ 2202/03, ☐ 2203/04, ☐ 2204/05, ☐ 2205/06, ☐ 2206/07, ☐ 2207/08, ☐ 2208/09, ☐ 2209/10, ☐ 2210/11, ☐ 2211/12, ☐ 2212/13, ☐ 2213/14, ☐ 2214/15, ☐ 2215/16, ☐ 2216/17, ☐ 2217/18, ☐ 2218/19, ☐ 2219/20, ☐ 2220/21, ☐ 2221/22, ☐ 2222/23, ☐ 2223/24, ☐ 2224/25, ☐ 2225/26, ☐ 2226/27, ☐ 2227/28, ☐ 2228/29, ☐ 2229/30, ☐ 2230/31, ☐ 2231/32, ☐ 2232/33, ☐ 2233/34, ☐ 2234/35, ☐ 2235/36, ☐ 2236/37, ☐ 2237/38, ☐ 2238/39, ☐ 2239				
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ALLEN & FRANKA CHARLUPSKI FOUNDATION
C/O HELEN CHARLUPSKI

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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				
21ST CENTURY FUND 115 GREENOUGH STREET BROOKLINE, MA 02445	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,500.
AVENTURA/TURNBERRY JEWISH CENTER 20400 NORTHEAST 30TH AVE MIAMI, FL 33180	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	396.
BROOKLINE MENTAL HEALTH CENTER 41 GARRISON ROAD ANN ARBORM, MI 48104	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	3,500.
CONGREGATION BNEI ISRAEL 5085 WALNUT LAKE ROAD WEST BLOOMFIELD, MI 48323	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	4,000.
FACING HISTORY & OURSELVES 16 HURD STREET BROOKLINE, MA 02445	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	3,500.
Total	SEE CONTINUATION SHEET(S)			75,916.
b Approved for future payment				
NONE				
Total				0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income	
	(a) Business code	(b) Amount	(c) Exclu- sion 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			14	26,940.			
4 Dividends and interest from securities			14	21,276.			
5 Net rental income or (loss) from real estate							
a Debt-financed property							
b Not debt-financed property							
6 Net rental income or (loss) from personal property							
7 Other investment income			18	<2,406.>			
8 Gain or (loss) from sales of assets other than inventory							<4,473.>
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.		45,810.			<4,473.>
13 Total. Add line 12, columns (b), (d), and (e)						13	41,337.

(See worksheet in line 13 instructions to verify calculations)

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

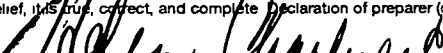
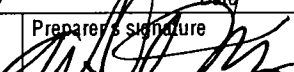
Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- | | | 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		

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) is based on all information of which preparer has any knowledge.				May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No		
	 Signature of officer or trustee		Date <u>1/17/13</u>		Title <u>VICE PRESIDENT</u>		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check ☐ if self-employed	PTIN
	WILLIAM MORGAN				01/03/13	☐	P01346056
	Firm's name ▶ KAHN, LITWIN, RENZA & CO., LTD.					Firm's EIN ▶ 05-0409384	
	Firm's address ▶ 800 SOUTH STREET, SUITE 300 WALTHAM, MA 02453					Phone no 781-547-8800	

ALLEN & FRANKA CHARLUPSKI FOUNDATION
C/O HELEN CHARLUPSKI

23-7191093

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
HOLOCAUST MEMORIAL CENTER 28123 ORCHARD LAKE ROAD FARMINGTON HILLS, MI 48334	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	720.
JEWISH FEDERATION OF METRO DETROIT 6735 TELEGRAPH ROAD BLOOMFIELDS HILLS, MI 48301	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	5,000.
LUBAVICH FOUNDATION 14100 W 9 MILE ROAD OAK PARK, MI 48237	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	3,600.
MAGEN DAVID ADOM 23470 RIVERVIEW DRIVE SOUTHFIELD, MI 48034	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
MASS GENERAL HOSPITAL PPPC 55 FRUIT STREET BOSTON, MA 02114	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	20,000.
UNIVERSITY OF MICHIGAN SCHOOL OF SOCIAL WORK 1080 SOUTH UNIVERSITY AVENUE ANN ARBOR, MI 48109	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	15,000.
YESHIVA BETH YEHUDA PO BOX 2044 SOUTHFIELD, MI 48037	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
NATIONAL YIDDISH BOOK CENTER 1021 WEST STREET AMHERST, MA 01002	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
PLANNED PARENTHOOD 1055 COMMONWEALTH AVE BOSTON, MA 02115	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,000.
UNIVERSITY OF MICHIGAN SCHOOL HILLEL 1429 HILL STREET ANN ARBOR, MI 48104	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
Total from continuation sheets				63,020.

ALLEN & FRANKA CHARLUPSKI FOUNDATION
C/O HELEN CHARLUPSKI

23-7191093

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

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
ADAT SHALOM SYNAGOGUE 29901 MIDDLEBELT ROAD FARMINGTON HILLS, MI 48334	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,500.
U.S. HOLOCAUST MEMORIAL MUSEUM 100 RAOUL WALLENBERG PLACE, SW WASHINGTON, DC 20024	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
NEW ENGLAND HOLOCAUST MEMORIAL 126 HIGH STREET FL 2 BOSTON, MA 02110	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
JEWISH HOSPICE 6555 W. MAPLE WEST BLOOMFIELD, MI 48301	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
CAMP TAMARACK 6735 TELEGRAPH ROAD #380 BLOOMFIELD HILLS, MI 48301	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
COMBINED JEWISH PHILATHROPIES 126 HIGH STREET BOSTON, MA 02110	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,800.
Total from continuation sheets				

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	GNMA GTD REMIC	P	10/28/10	10/18/11
b	GNMA GTD REMIC	P	07/29/10	12/20/11
c	GNMA GTD REMIC	P	10/28/10	01/20/12
d	GNMA GTD REMIC	P	10/28/10	02/15/12
e	GNMA GTD REMIC	P	10/28/10	03/15/12
f	GNMA GTD REMIC	P	10/28/10	04/20/12
g	GNMA GTD REMIC	P	10/28/10	05/16/12
h	GNMA GTD REMIC	P	10/28/10	06/15/12
i	GNMA GTD REMIC	P	10/28/10	07/26/12
j	GNMA GTD REMIC	P	10/28/10	08/16/12
k	GNMA GTD REMIC	P	10/28/10	09/18/12
l				
m				
n				
o				

(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	5,040.	5,040.	0.
b	119,953.	119,972.	<19.>
c	18,436.	18,453.	<17.>
d	16,947.	16,965.	<18.>
e	19,944.	19,963.	<19.>
f	16,215.	16,236.	<21.>
g	7,203.	7,203.	0.
h	104,839.	104,839.	0.
i	49,949.	54,328.	<4,379.>
j	4,602.	4,602.	0.
k	6,642.	6,642.	0.
l			
m			
n			
o			

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

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "0-")
a			0.
b			<19.>
c			<17.>
d			<18.>
e			<19.>
f			<21.>
g			0.
h			0.
i			<4,379.>
j			0.
k			0.
l			
m			
n			
o			

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	<4,473.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "0-" in Part I, line 8 }	3	N/A

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
COMERICA BANK	26,940.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	26,940.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
DIVIDENDS	21,276.	0.	21,276.
TOTAL TO FM 990-PF, PART I, LN 4	21,276.	0.	21,276.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
OTHER INCOME	<2,406.>	<2,406.>	
TOTAL TO FORM 990-PF, PART I, LINE 11	<2,406.>	<2,406.>	

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,000.	1,000.		1,000.
TO FORM 990-PF, PG 1, LN 16B	2,000.	1,000.		1,000.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	18.	18.		0.
TO FORM 990-PF, PG 1, LN 16C	18.	18.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MISCELLANEOUS	55.	55.		0.
TO FORM 990-PF, PG 1, LN 23	55.	55.		0.

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS	STATEMENT	7
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DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
FEDERAL NATIONAL MTG NOTES	X		71,978.	72,224.
TOTAL U.S. GOVERNMENT OBLIGATIONS			71,978.	72,224.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			71,978.	72,224.

FORM 990-PF	CORPORATE STOCK	STATEMENT	8
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
FIDELITY CONTRAFUND	118,943.	139,379.
FIDELITY BALANCED FUND	109,583.	121,767.
UMB SCOUT INTER'L	108,895.	99,078.
DUKE ENERGY CORP NEW COM AVERAGE	46,888.	64,790.
SOUTHERN CO AVERAGE PRICE TRADE	62,643.	92,180.

AMERICAN ELECTRIC POWER CO	35,642.	43,940.
FIRSTENERGY CORP COM	38,482.	44,100.
VERIZON COMMUNICATIONS COM	49,114.	68,355.
TOTAL TO FORM 990-PF, PART II, LINE 10B	570,190.	673,589.

FORM 990-PF	CORPORATE BONDS	STATEMENT	9
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
HSBC FIN CORP 5.3%	100,174.	100,401.
SILICON VY BK CALIF SR NT 5.7%	0.	0.
GENWORTH FINL INC NT 5.7%	50,442.	51,405.
ROYAL BANK OF SCOTLAND N V	123,000.	136,320.
MORGAN STANLEY GRP INC MED TRM SR	102,325.	101,500.
MAY DEPT STORES CO DEB 7.875%	60,156.	59,247.
SCHWAB CHARLES CORP NEW DEV	50,004.	52,280.
PUBLIC STORAGE DEP SHS REPSTG	50,004.	50,620.
TOTAL TO FORM 990-PF, PART II, LINE 10C	536,105.	551,773.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	10
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MORGAN STANLEY BK N A UTAH CD	FMV	0.	0.
FT UNIT STRUCTURED PORT PLAN	FMV	0.	0.
BLACKROCK UTIL & INFRASTRCTURE	FMV	139,758.	141,825.
PIMCO DYNAMIC INCOME FD SHS	FMV	51,057.	53,637.
TOTAL TO FORM 990-PF, PART II, LINE 13		190,815.	195,462.