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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

2012Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2012 or tax year beginning

, and ending

Name of foundation ROBERT W AND LYNN H BROWNE FDN		A Employer identification number 38-2452645
Number and street (or P O box number if mail is not delivered to street address) 333 TRUST BUILDING	Room/suite	B Telephone number (see instructions) 616-459-2009
City or town, state, and ZIP code GRAND RAPIDS MI 49503		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ 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) \$ 4,636,837	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) (see 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	4,255	4,255	4,255	
	4 Dividends and interest from securities	135,711	135,711	135,711	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	19,262			
	b Gross sales price for all assets on line 6a 265,496				
	7 Capital gain net income (from Part IV, line 2)		10		
	8 Net short-term capital gain			0	
	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) Stmt 2	-9,944		-9,944		
12 Total. Add lines 1 through 11	149,284	139,976	130,022		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest	43			
	18 Taxes (attach schedule) (see instructions) Stmt 3	3,056			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications	59	30		
	23 Other expenses (att sch) Stmt 4	1,593			
	24 Total operating and administrative expenses. Add lines 13 through 23	4,751	30	0	0
	25 Contributions, gifts, grants paid See Statement 5	333,690			674,280
26 Total expenses and disbursements. Add lines 24 and 25	338,441	30	0	674,280	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-189,157				
b Net investment income (if negative, enter -0-)		139,946			
c Adjusted net income (if negative, enter -0-)			130,022		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2012) **15**

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	251,690	74,206	74,206
	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 instructions)			
	7 Other notes and loans receivable (att schedule) ▶ 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 (attach schedule)			
	b Investments – corporate stock (attach schedule) See Stmt 6	2,525,606	2,566,592	4,462,167
	c Investments – corporate bonds (attach schedule) See Stmt 7	152,848	100,189	100,464
	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 ▶ Less accumulated depreciation (attach sch) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)	2,930,144	2,740,987	4,636,837
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 ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
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			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	2,930,144	2,740,987	
	30 Total net assets or fund balances (see instructions)	2,930,144	2,740,987	
	31 Total liabilities and net assets/fund balances (see instructions)	2,930,144	2,740,987	

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	2,930,144
2 Enter amount from Part I, line 27a	2	-189,157
3 Other increases not included in line 2 (itemize) ▶ See Statement 8	3	
4 Add lines 1, 2, and 3	4	2,740,987
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	2,740,987

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 AOL TIME WARNER				
b				
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 10			10
b			
c			
d			
e			

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) Gains (Col. (h) gain minus col. (k), but not less than -0- or Losses (from col. (h))
a			10
b			
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	10
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 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 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))
2011	108,401	4,351,434	0.024912
2010	200,600	4,826,349	0.041564
2009	30,000	3,191,318	0.009401
2008		3,747,647	
2007		3,121,145	

2 Total of line 1, column (d)	2	0.075877
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	0.025292
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	4,967,345
5 Multiply line 4 by line 3	5	125,634
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,399
7 Add lines 5 and 6	7	127,033
8 Enter qualifying distributions from Part XII, line 4	8	674,280

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ 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	1,399
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	1,399
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	1,399
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	1,600
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	1,600
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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	201
11	Enter the amount of line 10 to be Credited to 2013 estimated tax 201 Refunded	11	0

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 Instructions for the 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 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 2012 or the taxable year beginning in 2012 (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

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 ► CHARLES M BLOOM 333 TRUST BUILDING Located at ► GRAND RAPIDS MI ZIP+4 ► 49503 Telephone no ► 616-459-2009			
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 2012, 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	
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 2012?	N/A	
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 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If "Yes," list the years ► 20 , 20 , 20 , 20	☐ Yes	☒ 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 instructions.)	N/A	
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	N/A	
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 2012 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 2012.)	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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 2012?		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 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 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 | |
| | If "Yes," attach the statement required by Regulations section 53.4945–5(d) | ☐ Yes ☐ No | |
| 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 |
| | 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 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
ROBERT W BROWNE 11610 TURTLE BEACH RD	NORTH PALM BEACH FL 33408	PRESIDENT 0.50	0	0	0
JAMES R BROWNE 4025 DRUID LANE	DALLAS TX 75205	VICE PRESIDE 0.50	0	0	0
JAMES N DE BOER 333 BRIDGE STREET	GRAND RAPIDS MI 49501	DIRECTOR 0.50	0	0	0
CHARLES M BLOOM 333 TRUST BUILDING	GRAND RAPIDS MI 49503	TREASURER AN 0.50	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1 – see 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
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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 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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see 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 instructions	
3	
Total. Add lines 1 through 3	

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	4,903,723
b	Average of monthly cash balances	1b	139,267
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	5,042,990
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	5,042,990
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions) See Statement 9	4	75,645
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,967,345
6	Minimum investment return. Enter 5% of line 5	6	248,367

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	248,367
2a	Tax on investment income for 2012 from Part VI, line 5	2a	1,399
b	Income tax for 2012 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,399
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	246,968
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	246,968
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	246,968

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	674,280
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	
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	674,280
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 instructions)	5	1,399
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	672,881

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				246,968
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			177,486	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2012				
a From 2007				
b From 2008				
c From 2009				
d From 2010				
e From 2011				
f Total of lines 3a through e				
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$ 674,280				
a Applied to 2011, but not more than line 2a			177,486	
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2012 distributable amount				246,968
e Remaining amount distributed out of corpus	249,826			
5 Excess distributions carryover applied to 2012 (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	249,826			
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 instructions				
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	249,826			
10 Analysis of line 9				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010				
d Excess from 2011				
e Excess from 2012	249,826			

Part XIV Private Operating Foundations (see 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 2012, 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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2012	(b) 2011	(c) 2010	(d) 2009	
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 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))
ROBERT W BROWNE

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 instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or e-mail of the person to whom applications should be addressed
ROBERT W BROWNE
333 TRUST BUILDING GRAND RAPIDS MI 49503

b The form in which applications should be submitted and information and materials they should include
See Statement 10

c Any submission deadlines
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
NONE

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				
CENTER FOR INDIVIDUAL RIGHTS 1233 20TH STREET WASHINGTON DC 20036				60,000
HILLSDALE COLLEGE 33 EAST COLLEGE STREET HILLSDALE MI 49242				10,000
THE HERITAGE FOUNDATION 214 MASSACHUSETTS AVENUE WASHINGTON DC 20002				10,000
GERALD R FORD FOUNDATION 303 PEARL ST GRAND RAPIDS MI 49504				100,000
CITY OF COLDWATER, MI ONE GRAND STREET COLWATER MI 49036				494,280
Total			3a	674,280
b Approved for future payment				
N/A				
Total			3b	

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 (See 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					4,255
4	Dividends and interest from securities					135,711
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					
8	Gain or (loss) from sales of assets other than inventory		1,726			17,536
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue a					
b	Kinder Morgan K-1	900099	-9,944			
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		-8,218		0	157,502
13	Total. Add line 12, columns (b), (d), and (e)					149,284

(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

- 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
- (2)** Other assets
- b** Other transactions
- (1)** Sales of assets to a noncharitable exempt organization
- (2)** Purchases of assets from a noncharitable exempt organization
- (3)** Rental of facilities, equipment, or other assets
- (4)** Reimbursement arrangements
- (5)** Loans or loan guarantees
- (6)** Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- 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.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

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

**Sign
Here**

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

Paid

Preparer
Use Only

Firm's name ► **This tax return**

PTIN

Firm's address ► prepared by a

Firm's EIN ►

non-paid preparer.

Phone no

38-2452645

Federal Statements

FYE: 12/31/2012

Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

Name of Manager	Amount
ROBERT W BROWNE	\$
Total	\$ 0

Statement 10 - Form 990-PF, Part XV, Line 2b - Application Format and Required ContentsDescription

LETTER STATING CHARITABLE PURPOSE AND HOW FUNDS ARE TO BE USED.

Form 990-PF, Part XV, Line 2c - Submission DeadlinesDescription

NONE

Form 990-PF, Part XV, Line 2d - Award Restrictions or LimitationsDescription

NONE

Federal Statements

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

Description			How Received		Cost	Expense	Depreciation	Net Gain / Loss
Whom Sold	Date Acquired	Date Sold	Sale Price	Purchase				
50,000 BELL SOUTH	7/07/09	6/29/12	\$ 50,842	Purchase	50,390	\$	\$	452
200 BARD CR	12/23/08	7/17/12	21,134	Purchase	16,006			5,128
400 BARD CR	12/23/08	7/17/12	42,268	Purchase	32,013			10,255
1000 MEDTRONIC	8/05/09	7/17/12	38,021	Purchase	35,825			2,196
10009 VANGUARD GNMA FD-ADMIRAL	7/27/12	10/09/12	111,495	Purchase	112,000			-505
Long-term Gain/Loss from Pass-through Entity			1,726					1,726
Total			\$ 265,486	\$ 246,234	\$	0	\$	19,252

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

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
Kinder Morgan K-1	\$ -9,944	\$	\$ -9,944
Total	\$ -9,944	\$ 0	\$ -9,944

Federal Statements**Statement 3 - Form 990-PF, Part I, Line 18 - Taxes**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
MICHIGAN ANNUAL FEE	\$ 20			
FOREIGN INCOME TAX	870			
FEDERAL EXCISE TAX	2,159			
Foreign Taxes - Kinder Morgan	7			
Total	\$ 3,056	\$ 0	\$ 0	\$ 0

Statement 4 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses				
BANK FEES	1,593			
Total	\$ 1,593	\$ 0	\$ 0	\$ 0

38-2452645

Federal Statements

FYE: 12/31/2012

Statement 5 - Form 990-PF, Part I, Line 25 - Noncash Contributions, Gifts, Grants

<u>Amount</u>	<u>Noncash Description</u>	<u>FMV Explanation</u>	<u>Book Value Amount</u>	<u>Book Value Explanation</u>	<u>Date</u>
60,000			60,000		10/10/12
10,000			10,000		10/10/12
10,000			10,000		10/10/12
100,000			100,000		10/10/12
494,280	PUBLIC STOCK	MARKET	153,690	COST	12/14/12

Federal Statements**Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
SCHEDULE ATTACHED	\$ 2,525,606	\$ 2,566,592	Cost	\$ 4,462,167
Total	\$ 2,525,606	\$ 2,566,592		\$ 4,462,167

Statement 7 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
SCHEDULE ATTACHED	\$ 152,848	\$ 100,189	Cost	\$ 100,464
Total	\$ 152,848	\$ 100,189		\$ 100,464

38-2452645

Federal Statements

FYE: 12/31/2012

Statement 8 - Form 990-PF, Part III, Line 3 - Other Increases

Description	Amount
Total	\$ 0

38-2452645

Federal Statements

FYE: 12/31/2012

Statement 9 - Form 990-PF, Part X, Line 4 - Cash Deemed Held - Greater Amount Explanation

Description	Amount
5042991	75,645
Total	75,645

ROBERT W. & LYNN H. BROWNE FOUNDATION

PORTFOLIO SUMMARY

December 31, 2012

<u>Cur Security Type</u>	<u>Adjusted Cost</u>	<u>Market Value</u>	<u>Unrealized Gain/Loss</u>	<u>Pct Assets</u>	<u>Yield</u>	<u>Est. Annual Income</u>
Cash & Equivalents						
MONEY MARKET	<u>74,205 73</u>	<u>74,205 73</u>	<u>0 00</u>	<u>1 6</u>	<u>0 1</u>	<u>74 21</u>
	74,205 73	74,205 73	0.00	1.6	0.1	74 21
Equities						
COMMON STOCK						
COMMUNICATIONS & TECHNOLOGY	134,575 89	376,576.40	242,000.51	8.1	4 0	14,920.00
CONSUMER PRODUCTS	841,041 88	1,361,499.70	520,457 82	29 4	3 0	40,667 00
FINANCIAL	222,194 46	358,124.10	135,929 64	7.7	1 7	6,170 00
HEALTH CARE	547,621 67	834,901 50	287,279 83	18.0	2.9	23,810 00
BASIC INDUSTRY	<u>796,157 21</u>	<u>1,505,065.53</u>	<u>708,908 32</u>	<u>32 5</u>	<u>3 0</u>	<u>45,063 50</u>
COMMON STOCK	2,541,591 12	4,436,167 23	1,894,576 11	95.7	2 9	130,630 50
PREFERRED STOCK	<u>25,000 00</u>	<u>26,000 00</u>	<u>1,000 00</u>	<u>0 6</u>	<u>5 7</u>	<u>1,470.00</u>
	2,566,591.12	4,462,167 23	1,895,576.11	96.2	3 0	132,100 50
Fixed Income						
CORPORATE BONDS	<u>100,189 17</u>	<u>100,464 00</u>	<u>274 83</u>	<u>2 2</u>	<u>4 8</u>	<u>4,825.00</u>
	100,189.17	100,464 00	274.83	2.2	4 8	4,825 00
TOTAL PORTFOLIO	2,740,986 01	4,636,836 96	1,895,850.95	100 0	3 0	136,999 71

ROBERT W. & LYNN H. BROWNE FOUNDATION
PORTFOLIO DETAIL
December 31, 2012

Purchase Date	Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Unrealized Gain/Loss	% Asst.	Yld.
MONEY MARKET									
		PRIVATE BANK MMF		74,205.73		74,205.73		1.6	0.1
				74,205.73		74,205.73	0.00	1.6	0.1
COMMON STOCK									
COMMUNICATIONS & TECHNOLOGY									
08-21-09	2,000	AT&T	26.06	52,119.60	33.71	67,420.00	15,300.40	1.5	5.3
09-11-97	4,000	CISCO SYSTEMS	7.96	31,822.22	19.65	78,597.60	46,775.38	1.7	2.8
01-23-95	6,000	INTEL	6.70	40,184.07	20.62	123,720.00	83,535.93	2.7	4.4
07-07-93	4,000	MICROSOFT	2.61	10,450.00	26.71	106,838.80	96,388.80	2.3	3.4
				134,575.89		376,576.40	242,000.51	8.1	4.0
CONSUMER PRODUCTS									
03-14-01	2,000	CLOROX	47.56	95,122.00	73.22	146,440.00	51,318.00	3.2	3.5
05-11-93	4,000	COCA-COLA	18.29	73,144.50	36.25	145,000.00	71,855.50	3.1	2.8
11-20-03	2,000	COLGATE	64.67	129,338.20	104.54	209,080.00	79,741.80	4.5	2.4
		PALMOLIVE							
06-16-09	3,000	GENERAL MILLS	29.28	87,831.00	40.42	121,260.00	33,429.00	2.6	3.3
08-18-09	2,000	MCDONALDS	55.61	111,226.62	88.21	176,420.00	65,193.38	3.8	3.5
02-03-12	1,000	NESTLE ADR	57.91	57,909.80	65.11	65,111.70	7,201.90	1.4	3.2
07-20-94	3,000	PEPSICO	46.49	139,470.57	68.43	205,290.00	65,819.43	4.4	3.1
03-07-00	2,000	PROCTER & GAMBLE	42.11	84,220.34	67.89	135,780.00	51,559.66	2.9	3.3
02-22-00	1,200	SMUCKER	33.54	40,253.85	86.24	103,488.00	63,234.15	2.2	2.4
07-13-07	1,000	STARBUCKS	22.52	22,525.00	53.63	53,630.00	31,105.00	1.2	1.6
				841,041.88		1,361,499.70	520,457.82	29.4	3.0
FINANCIAL									
03-02-99	1,500	BERKSHIRE HATHAWAY-B	49.15	73,725.18	89.70	134,550.00	60,824.82	2.9	0.0
12-22-04	1,000	JP MORGAN CHASE	40.90	40,897.20	43.97	43,969.10	3,071.90	0.9	2.7
05-23-11	500	PNC FINANCIAL	61.27	30,634.25	58.31	29,155.00	-1,479.25	0.6	2.7
07-09-04	1,500	US BANCORP	28.47	42,706.33	31.94	47,910.00	5,203.67	1.0	2.4
06-13-96	3,000	WELLS FARGO	11.41	34,231.50	34.18	102,540.00	68,308.50	2.2	2.9
				222,194.46		358,124.10	135,929.64	7.7	1.7
HEALTH CARE									
05-08-01	3,000	ABBOTT LABS	48.91	146,736.86	65.50	196,500.00	49,763.14	4.2	0.9
10-16-08	1,000	BAXTER INTL	54.41	54,407.50	66.66	66,660.00	12,252.50	1.4	2.7
07-17-12	3,000	BRISTOL-MYERS SQUIBB	36.04	108,120.00	32.59	97,770.00	-10,350.00	2.1	4.3
04-15-98	2,000	JOHNSON & JOHNSON	49.66	99,323.00	70.10	140,200.00	40,877.00	3.0	3.5
06-23-09	1,500	MERCK	28.52	42,775.84	40.94	61,410.00	18,634.16	1.3	4.2
03-17-06	1,500	NOVARTIS ADR	51.70	77,548.22	63.30	94,950.00	17,401.78	2.0	3.9
01-25-02	500	PERRIGO	13.18	6,590.25	104.03	52,015.00	45,424.75	1.1	0.3
03-31-91	5,000	PFIZER	2.42	12,120.00	25.08	125,396.50	113,276.50	2.7	3.8
				547,621.67		834,901.50	287,279.83	18.0	2.9
BASIC INDUSTRY									
11-10-05	500	3M	76.21	38,105.70	92.85	46,425.00	8,319.30	1.0	2.7
10-16-08	300	CATERPILLAR	40.97	12,289.62	89.61	26,882.55	14,592.93	0.6	2.3
11-11-05	2,000	CHEVRON	64.69	129,384.95	108.14	216,280.00	86,895.05	4.7	3.3
01-19-05	1,500	CONOCO PHILLIPS	45.66	68,490.70	57.99	86,985.00	18,494.30	1.9	4.6
05-23-11	500	DEERE	82.90	41,449.10	86.42	43,210.00	1,760.90	0.9	2.1
02-22-00	1,000	EMERSON ELECTRIC	24.99	24,987.50	52.96	52,960.00	27,972.50	1.1	3.1
05-12-99	2,000	EXXON MOBIL	47.95	95,908.81	86.55	173,100.00	77,191.19	3.7	2.6
11-01-96	2,400	FRANKLIN ELEC	9.96	23,910.30	62.03	148,873.68	124,963.38	3.2	0.9
07-31-92	10,000	GENERAL ELECTRIC	6.41	64,095.84	20.99	209,900.00	145,804.16	4.5	3.6
05-21-12	1,000	KINDER MORGAN ENERGY PARTNERS	68.36	68,357.00	79.79	79,790.00	11,433.00	1.7	6.5
04-01-09	1,000	MARATHON OIL	17.80	17,799.15	30.66	30,660.00	12,860.85	0.7	2.2

ROBERT W. & LYNN H. BROWNE FOUNDATION
PORTFOLIO DETAIL
December 31, 2012

Purchase Date	Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Unrealized Gain/Loss	% Asst.	Yld.
04-01-09	500	MARATHON PETROLEUM	23.13	11,565.75	63.00	31,500.00	19,934.25	0.7	2.2
05-31-90	600	MONSANTO	1.68	1,010.69	94.65	56,790.00	55,779.31	1.2	1.6
06-02-10	1,500	NATIONAL FUEL GAS	48.97	73,453.50	50.69	76,035.00	2,581.50	1.6	2.9
08-13-08	1,000	NEXTERA ENERGY	56.03	56,029.97	69.19	69,190.00	13,160.03	1.5	3.8
01-19-05	750	PHILLIPS 66	28.80	21,596.30	53.10	39,825.00	18,228.70	0.9	2.4
12-26-08	500	SCHLUMBERGER	39.12	19,559.00	69.30	34,649.30	15,090.30	0.7	1.6
03-03-00	1,000	UNITED TECH	28.16	28,163.33	82.01	82,010.00	53,846.67	1.8	2.6
				796,157.21		1,505,065.53	708,908.32	32.5	3.0
		COMMON STOCK Total		2,541,591.12		4,436,167.23	1,894,576.11	95.7	2.9
PREFERRED STOCK									
02-14-03	1,000	GENERAL ELEC PREF 5.875% 2/18/33	25.00	25,000.00	26.00	26,000.00	1,000.00	0.6	5.7
				25,000.00		26,000.00	1,000.00	0.6	5.7
CORPORATE BONDS									
07-07-09	50,000	GENERAL ELECTRIC 5.000 % Due 02-01-13	100.14	50,070.83	100.38	50,190.50	119.67	1.1	5.0
07-07-09	50,000	PEPSICO 4.650 % Due 02-15-13	100.24	50,118.34	100.55	50,273.50	155.16	1.1	4.6
				100,189.17		100,464.00	274.83	2.2	4.8
TOTAL PORTFOLIO				2,740,986.01		4,636,836.96	1,895,850.95	100.0	3.0

Browne-Annual Report

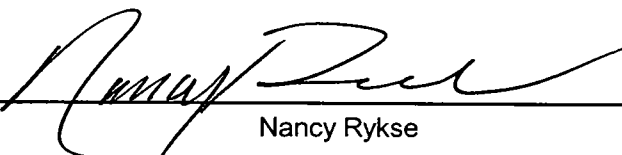
ANNUAL REPORT The Annual Report of the ROBERT W. and LYNN H. BROWNE FOUNDATION for the year ended December 31, 2012, is available for inspection at its principal office, 333 Trust Building, 40 Pearl Street N W., Grand Rapids, Michigan 49503, during regular business hours by any citizen who requests it within 180 days after the date of this notice. 4/3

AFFIDAVIT OF PUBLICATION

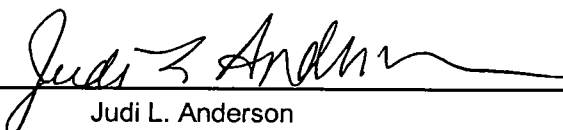
(Affidavit of Publisher)

STATE OF MICHIGAN,
ss.
COUNTY OF KENT

The undersigned, an employee of the publisher of Grand Rapids Legal News, having knowledge of the facts, being duly sworn deposes and says that a notice, a true copy of which is annexed hereto, was published in Grand Rapids Legal News a newspaper circulated in Kent County on April 3, 2013 A.D.


Nancy Rykse

Subscribed and sworn before me on this 3rd day of April 2013 A.D.


Judi L. Anderson

Notary Public Newaygo County, Michigan. My commission expires: August 5, 2018 Acting in Kent County, Michigan.

Attorney: Notices - Notices
AttorneyFile#:
Notice#: 1133517