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

2013

Department of the Treasury
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

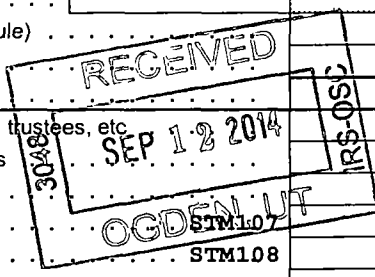
Open to Public Inspection

For calendar year 2013 or tax year beginning _____, 2013, and ending _____, 20

Name of foundation LYON FOUNDATION INC		A Employer identification number 38-6121075						
Number and street (or P O box number if mail is not delivered to street address) 1592 REDDING RD		B Telephone number (see instructions)						
City or town, state or province, country, and ZIP or foreign postal code BIRMINGHAM, MI 48009-1029		C If exemption application is pending, check here <input type="checkbox"/>						
G Check all that apply: <table style="width:100%; border: none;"> <tr> <td style="border: none;"><input type="checkbox"/> Initial return</td> <td style="border: none;"><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Final return</td> <td style="border: none;"><input type="checkbox"/> Amended return</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Address change</td> <td style="border: none;"><input type="checkbox"/> Name change</td> </tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1. Foreign organizations, check here <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity							
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return							
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change							
H Check type of organization <table style="width:100%; border: none;"> <tr> <td style="border: none;"><input type="checkbox"/> Section 501(c)(3) exempt private foundation</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Other taxable private foundation</td> </tr> </table>		<input type="checkbox"/> Section 501(c)(3) exempt private foundation	<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust	<input checked="" type="checkbox"/> Other taxable private foundation	D 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>			
<input type="checkbox"/> Section 501(c)(3) exempt private foundation								
<input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust								
<input checked="" type="checkbox"/> Other taxable private foundation								
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 2,957,591		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>						
J Accounting method <table style="width:100%; border: none;"> <tr> <td style="border: none;"><input type="checkbox"/> Other (specify) _____</td> <td style="border: none;"><input checked="" type="checkbox"/> Cash</td> <td style="border: none;"><input type="checkbox"/> Accrual</td> </tr> </table>		<input type="checkbox"/> Other (specify) _____	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>			
<input type="checkbox"/> Other (specify) _____	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual						
(Part I, column (d) must be on cash basis.)								

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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))				
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	16	16	16	
4 Dividends and interest from securities	68,176	68,176	68,176	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	116,468			
b Gross sales price for all assets on line 6a	329,657			
7 Capital gain net income (from Part IV, line 2)		116,468		
8 Net short-term capital gain			18,538	
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)				
12 Total. Add lines 1 through 11	184,660	184,660	86,730	
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)	1,089			1,089
b Accounting fees (attach schedule)	1,325			1,325
c Other professional fees (attach schedule)	22,275	14,875		7,400
17 Interest				
18 Taxes (attach schedule) (see instructions)	1,500			
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)	20			20
24 Total operating and administrative expenses. Add lines 13 through 23	26,209	14,875		9,834
25 Contributions, gifts, grants paid	93,000			93,000
26 Total expenses and disbursements. Add lines 24 and 25	119,209	14,875		102,834
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	65,451			
b Net investment income (if negative, enter -0-)		169,785		
c Adjusted net income (if negative, enter -0-)			86,730	

SCANNED SEP 24 2014 Revenue



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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	293	5	5
2 Savings and temporary cash investments	159,470	166,445	166,445
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 (attach 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) STM137	1,419,260	1,322,001	1,846,950
c Investments - corporate bonds (attach schedule) STM138	790,524	936,599	944,191
11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation (attach schedule) ▶			
12 Investments - mortgage loans			
13 Investments - other (attach schedule)			
14 Land, buildings, and equipment basis ▶			
Less: accumulated depreciation (attach schedule) ▶			
15 Other assets (describe ▶)			
16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)	2,369,547	2,425,050	2,957,591
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. <input type="checkbox"/>			
24 Unrestricted			
25 Temporarily restricted			
26 Permanently restricted			
Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>			
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	2,369,547	2,425,050	
30 Total net assets or fund balances (see instructions)	2,369,547	2,425,050	
31 Total liabilities and net assets/fund balances (see instructions)	2,369,547	2,425,050	

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	2,369,547
2 Enter amount from Part I, line 27a	2	65,451
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	2,434,998
5 Decreases not included in line 2 (itemize) ▶ STM116	5	9,948
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,425,050

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 (yr, mo, day)	(d) Date sold (yr, mo, day)
1a	SHORT TERM TRANSACTIONS (ATTACHED)	P	2013-01-01	2013-06-30
b	LONG TERM TRANSACTIONS (ATTACHED)	P	2000-01-01	2013-12-31
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	327,041		308,503	18,538
b	502,626		404,696	97,930
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				18,538
b				97,930
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	116,468
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	18,538

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))
2012	111,364	2,552,516	0.043629
2011	130,878	2,345,401	0.055802
2010	140,108	2,474,224	0.056627
2009	137,188	2,218,730	0.061832
2008	154,565	2,623,972	0.058905

2	Total of line 1, column (d)	2	0.276795
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	0.055359
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	2,729,162
5	Multiply line 4 by line 3	5	151,084
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,698
7	Add lines 5 and 6	7	152,782
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	102,834

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

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits and payments. Total tax due is 3,396.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political campaigns, expenditures, and state reporting. Includes sub-row 8a for state MI.

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)
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)
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A
14 The books are in care of THERESE M THORN Telephone no 248-737-6073 Located at 5569 RAVEN RD, BLOOMFIELD HILLS, MI ZIP+4 48301-1047
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 2013, 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? 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.
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 X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X 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 X 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 X 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
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 2013? 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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? Yes X 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.) 2b X
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 X No
b If "Yes," did it have excess business holdings in 2013 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 2013.) 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 2013? 4b X

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

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

(1) Carry on propoganda, 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)? Yes No
 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? Yes 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? Yes No

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
ALBERT RANDOLPH JUDD 1592 REDDING RD, BIRMINGHAM, MI 48009	PRESIDENT / SEC 0	0	0	0
JOHN TERRILL JUDD 16215 PINE HOLLOW AVE, MI 49546	TREASURER 0	0	0	0
WINN LYON MOORE 3528 KYLEMORE COURT, NC 28210	VICE PRESIDENT 0	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

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 ▶		

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	0
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	0
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	2,611,420
b	Average of monthly cash balances	1b	159,303
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	2,770,723
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	2,770,723
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	41,561
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,729,162
6	Minimum investment return. Enter 5% of line 5	6	136,458

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	136,458
2a	Tax on investment income for 2013 from Part VI, line 5	2a	3,396
b	Income tax for 2013 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,396
3	Distributable amount before adjustments Subtract line 2c from line 1	3	133,062
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	133,062
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	133,062

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	102,834
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	102,834
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	102,834

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				133,062
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only				
b Total for prior years.				
3 Excess distributions carryover, if any, to 2013.				
a From 2008	11,680			
b From 2009	27,769			
c From 2010	17,671			
d From 2011	16,078			
e From 2012				
f Total of lines 3a through e	73,198			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 102,834				
a Applied to 2012, but not more than line 2a				
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 2013 distributable amount				102,834
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	30,228			30,228
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	42,970			
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 2012. Subtract line 4a from line 2a. Taxable amount - see instructions				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				
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 2008 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	42,970			
10 Analysis of line 9.				
a Excess from 2009	9,221			
b Excess from 2010	17,671			
c Excess from 2011	16,078			
d Excess from 2012				
e Excess from 2013				

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 2013, 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) 4942(j)(3) or 4942(j)(5)

	Tax year		Prior 3 years		(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon.					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see 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).)

NONE,

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

NONE,

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

990APP

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

c Any submission deadlines:

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

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 LISTING OF CHARITABLE GRANTS VARIOUS BIRMINGHAM, MI 48009	N/A	PC	GENERAL OPERATING SUPPORT	93,000
Total ▶ 3a				93,000
b Approved for future payment				
Total ▶ 3b				

Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

LYON FOUNDATION INC

Your Social Security Number

38-6121075

**FORM 990PF, PART XV, LINE 2
APPLICATION SUBMISSION INFORMATION**

GRANT PROGRAM

LYON FOUNDATION INC

APPLICANT NAME

RANDOLPH JUDD

ADDRESS

1592 REDDING RD
BIRMINGHAM, MI 48009-1029

TELEPHONE

248-737-6073

EMAIL ADDRESS

FORM & CONTENT

APPLICATIONS SHOULD HAVE AN OUTLINE OF THE PROPOSED BUDGET AND ITS OBJECTIVES. ALSO INCLUDE A COPY OF THE EXEMPT STATUS LETTER FROM THE INTERNAL REVENUE SERVICE.

SUBMISSION DEADLINE

ANYTIME

RESTRICTIONS ON AWARD

CONTRIBUTIONS ARE MADE TO ALL TYPES OF CHARITABLE ORGANIZATIONS. NO GRANTS ARE MADE TO INDIVIDUALS.

Federal Supporting Statements

2013 PG 01

Name(s) as shown on return

FEIN

LYON FOUNDATION INC

38-6121075

**FORM 990PF, PART III, LINE 5
OTHER DECREASES SCHEDULE**

STATEMENT #116

INVESTMENT DECREASES	9,948
TOTAL	<u>9,948</u>

**FORM 990PF, PART II, LINE 10(B)
INVESTMENTS: CORPORATE STOCK SCHEDULE**

PG 01
STATEMENT #137

<u>CATEGORY</u>	<u>BOY</u>	<u>BOOK VALUE</u>	<u>EOY FMV</u>
EQUITIES - LARGE CAP	857,387	768,477	1,105,182
EQUITIES - SMALL-MID CAP	215,633	210,927	359,266
EQUITIES - INTERNATIONAL	240,928	253,947	292,026
PREFERRED STOCK	<u>105,312</u>	<u>88,650</u>	<u>90,476</u>
TOTALS	<u>1,419,260</u>	<u>1,322,001</u>	<u>1,846,950</u>

**FORM 990PF, PART II, LINE 10(C)
INVESTMENTS: CORPORATE BOND SCHEDULE**

PG 01
STATEMENT #138

<u>CATEGORY</u>	<u>BOY</u>	<u>BOOK VALUE</u>	<u>EOY FMV</u>
FIXED INCOME	<u>790,524</u>	<u>936,599</u>	<u>944,191</u>
TOTALS	<u>790,524</u>	<u>936,599</u>	<u>944,191</u>

Federal Supporting Statements

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Name(s) as shown on return

LYON FOUNDATION INC

STATEMENT #103

FORM 990PF, PART I, LINE 23 - OTHER EXPENSES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
STATE OF MICHIGAN REGISTRATION	20	0	0	20
TOTALS	<u>20</u>	<u>0</u>	<u>0</u>	<u>20</u>

PG 01

STATEMENT #107

FORM 990PF, PART I, LINE 16(A) - LEGAL FEES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
LEGAL FEES	1,089	0	0	1,089
TOTALS	<u>1,089</u>	<u>0</u>	<u>0</u>	<u>1,089</u>

Federal Supporting Statements

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Your Social Security Number

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Name(s) as shown on return

LYON FOUNDATION INC

STATEMENT #108

FORM 990PF, PART I, LINE 16(B) - ACCOUNTING FEES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
TAX PREPARATION FEES	1,325	0	0	1,325
TOTALS	<u>1,325</u>	<u>0</u>	<u>0</u>	<u>1,325</u>

PG 01

STATEMENT #109

FORM 990PF, PART I, LINE 16(C) - OTHER PROFESSIONAL FEES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
CONSULTANT FEES	750	525	0	225
INVESTMENT ADVISOR FEES	21,525	14,350	0	7,175
TOTALS	<u>22,275</u>	<u>14,875</u>	<u>0</u>	<u>7,400</u>

Federal Supporting Statements

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Your Social Security Number

38-6121075

Name(s) as shown on return

LYON FOUNDATION INC

STATEMENT #110

FORM 990PF, PART I, LINE 18 - TAXES SCHEDULE

DESCRIPTION	REVENUE AND EXPENSES	NET INVESTMENT	ADJUSTED NET INCOME	CHARITABLE PURPOSE
ESTIMATED TAX PAYMENTS	1,500	0	0	0
TOTALS	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>