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## Return of Private Foundation

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

OMB No 1545-0052

2014

Department of the Treasury  
Internal Revenue Service

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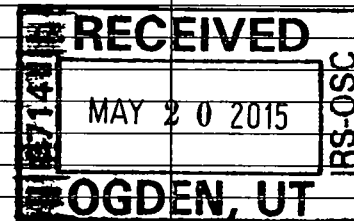
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2014 or tax year beginning , and ending

Name of foundation <b>KELLOGG COMPANY TWENTY-FIVE YEAR EMPLOYEES FUND</b>		A Employer identification number <b>38-6039770</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>P.O. BOX 3599</b>	Room/suite	B Telephone number <b>(269) 961-2867</b>
City or town, state or province, country, and ZIP or foreign postal code <b>BATTLE CREEK, MI 49016</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) <b>\$ 69,061,394.</b> (Part I, column (d) must be on cash basis.)	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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)
Revenue	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	2,991,421.	2,991,421.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	8,092,415.			
	b Gross sales price for all assets on line 6a	9,333,953.			
	7 Capital gain net income (from Part IV, line 2)		8,092,415.		
	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					
12 Total. Add lines 1 through 11	11,083,836.	11,083,836.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees Stmt 1	10,121.	0.		10,121.
	b Accounting fees Stmt 2	8,200.	1,705.		6,495.
	c Other professional fees Stmt 3	130,000.	0.		130,000.
	17 Interest				
	18 Taxes Stmt 4	110,786.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy	1,830.	0.		1,830.
	21 Travel, conferences, and meetings	1,455.	0.		1,455.
	22 Printing and publications				
	23 Other expenses Stmt 5	3,485.	3,485.		0.
	24 Total operating and administrative expenses. Add lines 13 through 23	265,877.	5,190.		149,901.
	25 Contributions, gifts, grants paid	4,424,278.			4,424,278.
26 Total expenses and disbursements. Add lines 24 and 25	4,690,155.	5,190.		4,574,179.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	6,393,681.				
b Net investment income (if negative, enter -0-)		11,078,646.			
c Adjusted net income (if negative, enter -0-)			N/A		



SCANNED MAY 27 2015

**KELLOGG COMPANY TWENTY-FIVE YEAR  
EMPLOYEES FUND**

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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		399,427.	706,296.	706,296.
	2	Savings and temporary cash investments				
	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		19,186.		
	10a	Investments - U.S. and state government obligations				
	b	Investments - corporate stock Stmt 6	39,271,002.	34,751,847.	34,751,847.	
	c	Investments - corporate bonds				
	Liabilities	11	Investments - land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation ▶				
12		Investments - mortgage loans				
13		Investments - other Stmt 7	28,499,167.	33,603,251.	33,603,251.	
14		Land, buildings, and equipment: basis ▶				
		Less: accumulated depreciation ▶				
15		Other assets (describe ▶ )				
16		<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)	68,188,782.	69,061,394.	69,061,394.	
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 ▶ <b>EXCISE TAX PAYABLE</b> )	0.	10,786.		
23	<b>Total liabilities</b> (add lines 17 through 22)	0.	10,786.			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>					
	24	Unrestricted	68,188,782.	69,050,608.		
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> <b>and complete lines 27 through 31.</b>					
	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				
30	<b>Total net assets or fund balances</b>	68,188,782.	69,050,608.			
31	<b>Total liabilities and net assets/fund balances</b>	68,188,782.	69,061,394.			

**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	68,188,782.
2	Enter amount from Part I, line 27a	2	6,393,681.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	74,582,463.
5	Decreases not included in line 2 (itemize) ▶ <b>UNREALIZED LOSS ON ASSETS</b>	5	5,531,855.
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 30	6	69,050,608.

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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.)
<b>1a PUBLICLY TRADED SECURITIES</b>		<b>P</b>		
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 9,333,953.		1,241,538.	8,092,415.	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a			8,092,415.	
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		2		8,092,415.
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 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))
2013	3,841,571.	68,105,667.	.056406
2012	3,870,231.	61,903,016.	.062521
2011	3,921,794.	64,235,446.	.061053
2010	2,985,058.	61,898,729.	.048225
2009	2,509,689.	56,075,027.	.044756
2 Total of line 1, column (d)		2	.272961
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	.054592
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5		4	69,317,753.
5 Multiply line 4 by line 3		5	3,784,195.
6 Enter 1% of net investment income (1% of Part I, line 27b)		6	110,786.
7 Add lines 5 and 6		7	3,894,981.
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	4,574,179.

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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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	110,786.
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	110,786.
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	110,786.
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014		6a	100,000.
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	100,000.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	10,786.
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 2015 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>		11	

**Part VII-A Statements Regarding Activities**

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		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	1b		X
c Did the foundation file Form 1120-POL for this year?	1c		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	2		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	3		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5		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?	6	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	7	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	8b	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 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

N/A

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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 ► <b>N/A</b>	13	X	
14	The books are in care of ► <b>The Foundation</b> Telephone no ► <b>(269) 961-2867</b> Located at ► <b>P.O. BOX 3599, BATTLE CREEK, MI</b> ZIP+4 ► <b>49016</b>			
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 ► <b>15</b> <b>N/A</b>			
16	At any time during calendar year 2014, 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 FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	X
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <b>N/A</b>	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2014 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 2014) <b>N/A</b>	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 2014?	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 4945(d)(4)(A)? (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

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, foundation managers and their compensation.**

(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
See Statement 8		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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<b>Part VIII</b>	<b>Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors</b> <i>(continued)</i>
------------------	--

**3 Five highest-paid independent contractors for professional services. If none, enter "NONE."**

[illegible]

**Total** number of others receiving over \$50,000 for professional services

Total number of clients receiving over \$50,000 for professional services	
<b>Part IX-A</b>	<b>Summary of Direct Charitable Activities</b>

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.

1	N/A	
2		
3		
4		

<b>Part IX-B</b>	<b>Summary of Program-Related Investments</b>
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Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

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		
<b>Total.</b> Add lines 1 through 3		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	69,772,594.
b	Average of monthly cash balances	1b	600,759.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	70,373,353.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	70,373,353.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	1,055,600.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	69,317,753.
6	Minimum investment return. Enter 5% of line 5	6	3,465,888.

**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	3,465,888.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	110,786.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	110,786.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	3,355,102.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	3,355,102.
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	3,355,102.

**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	4,574,179.
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	4,574,179.
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	110,786.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	4,463,393.

**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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				3,355,102.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	314,776.			
b From 2010				
c From 2011	758,692.			
d From 2012	831,602.			
e From 2013	477,916.			
f Total of lines 3a through e	2,382,986.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$	4,574,179.			
a Applied to 2013, 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 2014 distributable amount				3,355,102.
e Remaining amount distributed out of corpus	1,219,077.			
5 Excess distributions carryover applied to 2014 (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	3,602,063.			
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 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	314,776.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	3,287,287.			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011	758,692.			
c Excess from 2012	831,602.			
d Excess from 2013	477,916.			
e Excess from 2014	1,219,077.			

## N/A

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- ☐ 4942(1)(3) or ☐ 4942(1)(5)

- | Tax year | Prior 3 years |          |          | (e) Total |
|----------|---------------|----------|----------|-----------|
| (a) 2014 | (b) 2013      | (c) 2012 | (d) 2011 |           |

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## Part XV

- 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 address of the person to whom applications should be addressed:

See Statement 9

- 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:

KELLOGG COMPANY TWENTY-FIVE YEAR

Form 990-PF (2014)

EMPLOYEES FUND

38-6039770 Page 11

**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
<b>a Paid during the year</b>				
SEE ATTACHMENT				4,424,278.
<b>Total</b>			<b>3a</b>	4,424,278.
<b>b Approved for future payment</b>				
None				
<b>Total</b>			<b>3b</b>	0.



## Part XVII

## Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- |          |  | Yes   | No |
|----------|--|-------|----|
| <b>1</b> | 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?  |       |    |
| <b>a</b> | Transfers from the reporting foundation to a noncharitable exempt organization of:   |       |    |
|          | (1) Cash   | 1a(1) | X  |
|          | (2) Other assets   | 1a(2) | X  |
| <b>b</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  |
| <b>c</b> | Sharing of facilities, equipment, mailing lists, other assets, or paid employees   | 1c    | X  |
| <b>d</b> | 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.

and belief it is true, correct, and complete. Declaration of preparer  
  
 Signature of officer or trustee

Date \_\_\_\_\_

► *t*  
Title

of which preparer has any knowledge

► Exec. Director

Title

May the IRS discuss this return with the preparer shown below (see instr)?

☒ Yes ☐ No**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Susan McCloskey,  
CPA

Preparer's signature

Preparer's signature  
Susan McCluskey  
P.C.

Date

5/11/15

Check ☐ if self-employed

PTIN

P00451846

Firm's name ► **JESSUP GROUP, P.C.**

Firm's EIN ► 38-3086068

Firm's address ► 15 CAPITAL AVE. NE, STE 100  
BATTLE CREEK, MI 49017

Phone no. (269) 963-6090

Form **990-PF** (2014)

Form 990-PF	Legal Fees			Statement 1
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
LEGAL	10,121.	0.		10,121.
To Fm 990-PF, Pg 1, ln 16a	10,121.	0.		10,121.

Form 990-PF	Accounting Fees			Statement 2
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ACCOUNTING	8,200.	1,705.		6,495.
To Form 990-PF, Pg 1, ln 16b	8,200.	1,705.		6,495.

Form 990-PF	Other Professional Fees			Statement 3
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
CONSULTING	10,000.	0.		10,000.
ADMINISTRATIVE	72,000.	0.		72,000.
LIASON	48,000.	0.		48,000.
To Form 990-PF, Pg 1, ln 16c	130,000.	0.		130,000.

Form 990-PF	Taxes			Statement 4
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
EXCISE	110,786.	0.		0.
To Form 990-PF, Pg 1, ln 18	110,786.	0.		0.

Form 990-PF	Other Expenses			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
BANK FEES & MISCELLANEOUS	3,485.	3,485.			0.
To Form 990-PF, Pg 1, ln 23	3,485.	3,485.			0.

Form 990-PF	Corporate Stock		Statement	6
Description	Book Value		Fair Market Value	
KELLOGG COMPANY	34,751,847.		34,751,847.	
Total to Form 990-PF, Part II, line 10b	34,751,847.		34,751,847.	

Form 990-PF	Other Investments		Statement	7
Description	Valuation Method	Book Value	Fair Market Value	
MAINSTAY EQUITY SECURITIES	FMV	16,773,319.	16,773,319.	
PIMCO INVESTMENT	FMV	16,789,826.	16,789,826.	
DIVIDENDS RECEIVABLE	FMV	40,106.	40,106.	
Total to Form 990-PF, Part II, line 13		33,603,251.	33,603,251.	



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Form 990-PF      Part VIII - List of Officers, Directors      Statement      8  
                                 Trustees and Foundation Managers

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Name and Address	Title and Avrg Hrs/Wk	Compen- sation	Employee Ben Plan	Expense Contrib Account
MARGARET BATH ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	PRESIDENT 0.00	0.	0.	0.
JOEL VANDERKOOI ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	TREASURER 0.00	0.	0.	0.
JODI GIBSON ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	EXECUTIVE DIRECTOR 1.00	0.	0.	0.
KRIS CHARLES ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	VICE PRESIDENT 0.50	0.	0.	0.
RON DISSINGER ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	DIRECTOR 0.00	0.	0.	0.
SAMMIE LONG ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	DIRECTOR 0.00	0.	0.	0.
GUSTAVO FERNANDEZ ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	DIRECTOR 0.00	0.	0.	0.
LINDA FIELDS ONE KELLOGG SQUARE BATTLE CREEK, MI 49016	SECRETARY 5.00	0.	0.	0.
Totals included on 990-PF, Page 6, Part VIII		0.	0.	0.

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Form 990-PF	Grant Application Submission Information	Statement	9
	Part XV, Lines 2a through 2d		

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Name and Address of Person to Whom Applications Should be Submitted

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ANN GALLAGHER  
c/o 25 Year Fund, One Kellogg Sq.  
Battle Creek, MI 49016

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Telephone Number

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269-961-2166

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Form and Content of Applications

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TO QUALIFY FOR CHARITABLE CONTRIBUTIONS, QUALIFYING ORGANIZATIONS MUST:

1. SUBMIT REQUEST IN WRITING TO TRUSTEES
2. PROVE ABILITY TO PROVIDE BENEFITS TO 25-YEAR CLUB MEMBERS AS DEEMED BY TRUSTEES

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Any Submission Deadlines

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NONE

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Restrictions and Limitations on Awards

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TO QUALIFY FOR CHARITABLE CONTRIBUTIONS, QUALIFYING ORGANIZATIONS MUST:

1. HAVE BEEN EMPLOYED BY KELLOGG COMPANY OR ONE OF ITS SUBSIDIARIES FOR 25 OR MORE YEARS OR BE A SPOUSE OF SUCH PERSON
  2. COMPLETE THE APPLICATION FOR ASSISTANCE FORM
  3. MEET MINIMUM FINANCIAL-NEED REQUIREMENTS AS DETERMINED BY FUND TRUSTEES:
    - A. QUALIFYING INCOME DEPENDING ON NUMBER IN HOUSEHOLD
    - B. LIQUID ASSETS LESS THAN \$20,000 PER COUPLE OR \$15,000 PER INDIVIDUAL
    - C. NO SIGNIFICANT PROPERTY ASSETS BEYOND PRIMARY RESIDENCE
  4. BE APPROVED BY FUND TRUSTEES (TRUSTEES ALSO DETERMINE AMOUNT OF GRANT)
-

Name	Address	Relationship	Status	Purpose	Amount
TECHNOSERVE	1120 19TH STREET, NW, 8TH FLOOR WASHINGTON, DC 20036	NONE	PC	HUNGER RELIEF	605,000.00
MEALS ON WHEELS ASSOCIATION OF AMERICA	413 N. LEE STREET ALEXANDRIA, VA 22314	NONE	PC	HUNGER RELIEF	500,000.00
CARE	1825 I STREET NW, STE. 301 WASHINGTON, DC 20006	NONE	PC	HUNGER RELIEF	230,000.00
UNITED WAY WORLDWIDE		NONE	PC	HUNGER RELIEF	210,000.00
RESOURCE FOUNDATION	237 WEST 25TH STREET, STE.1203 NEW YORK, NY 10001	NONE	PC	HUNGER RELIEF	200,000.00
COMM FOUNDATION FOR GREATER MANCHESTER	BESWICK HOUSE, BESWICK ROW MANCHESTER UK M4-4LA	NONE	PC	HUNGER RELIEF	200,000.00
UNITED WAY WORLDWIDE		NONE	PC	HUNGER RELIEF	132,000.00
UNIVERSITY OF ARKANSAS FOUNDATION	DEPT OF FOOD SCIENCE 2650 N. YOUNG AVE FAYETTEVILLE, AR 72704	NONE	PC	HUNGER RELIEF	125,000.00
FOODBANK OF SOUTH CENTRAL MICHIGAN	5451 WAYNE ROAD BATTLE CREEK, MI 49017	NONE	PC	HUNGER RELIEF	100,000.00
FOODBANK OF SOUTH CENTRAL MICHIGAN	5451 WAYNE ROAD BATTLE CREEK, MI 49017	NONE	PC	HUNGER RELIEF	100,000.00
BARBARA WRIGHT	620 BEAUFORT AVENUE AUGUSTA, GA 30901	NONE		HARDSHIP	70,000.00
JOE PROCHASKA	OMAHA STATE BANK 12100 WEST CENTER ROAD	NONE		HARDSHIP	60,284.19
CHARLES CRIBBS	700 NORTH AVENUE, APT 221 BATTLE CREEK, MI 49017	NONE		HARDSHIP	55,382.94
RAYMOND CASTLEBERRY	PNC BANK 5375 ATLANTA HWY	NONE		HARDSHIP	46,570.00
ELLIS CRAFT	1501 MIRASOL AVENUE OAKLAND, CA 94605	NONE		HARDSHIP	41,671.00
ROSEMARY BRYANT	KCFCU P O BOX 140	NONE		HARDSHIP	40,336.13
ELIZABETH PHILLIPS	C/O JOAN JESS 17250 W. VON SOSTEN RD TRACY, CA 95304	NONE		HARDSHIP	38,100.00
RUFUS JACKSON	2734 TRUDY LANE, UNIT 14 LANSING, MI 48910	NONE		HARDSHIP	36,713.88
LAURA DANIEL	511 WALLACE RD JACKSON, TN 38305	NONE		HARDSHIP	35,913.21
ELIAS THABO		NONE		HARDSHIP	35,100.00
MARGARET HOOD	22401 HIGHWAY 51 SCOBEY, MS 38953	NONE		HARDSHIP	32,234.64
EARL BALL	232 EAST AVENUE NORTH BATTLE CREEK, MI 49017	NONE		HARDSHIP	32,190.00
ELIZABETH JACKSON	KCFCU P.O. BOX 140	NONE		HARDSHIP	30,216.00
JEANETTE VANVLEET	1157 OAKGROVE PARK UNION CITY, MI 49094	NONE		HARDSHIP	29,560.71
JAMES SCOTT	PNC BRANCH 131 NORTH MAIN STREET	NONE		HARDSHIP	28,900.00
LINDA DEWITT	72 PENN VALLEY VILLAGE LITITZ, PA 17543	NONE		HARDSHIP	27,896.96
ELEANOR HAGEN	236 INDIAN RD BATTLE CREEK, MI 49017	NONE		HARDSHIP	24,180.00
TREVA CHRISTMAS	3971 CAPITAL SW LOT 33 BATTLE CREEK, MI 49015	NONE		HARDSHIP	24,030.08
GLADYS PACILLO	132 WILLIAMS DRIVE BATTLE CREEK, MI 49015	NONE		HARDSHIP	23,340.00
GRAHAM MINER	222 KELLOGG ST BATTLE CREEK, MI 49037-1508	NONE		HARDSHIP	23,229.63
GORDON STINE	8289 CALVIN ROAD BATTLE CREEK, MI 49017	NONE		HARDSHIP	22,313.76
DENNIS BARNES	559 N MADISON MARSHALL, MI 49068	NONE		HARDSHIP	22,096.00
BETTE VANDENBERG	6117 CHARLEVOIX WOODS CT. SE GRAND RAPIDS, MI 49546	NONE		HARDSHIP	21,954.00
MARGARET COX	CHEMICAL BANK 1295 CAPITAL AVE, NE	NONE		HARDSHIP	21,864.00
RAVELLE HUDSON	PNC BANK 65 SOUTH 20TH STREET	NONE		HARDSHIP	21,600.00
THELMA SCHLYER	INDEPENDENT BANK 204 W. CAPITAL AVE	NONE		HARDSHIP	21,600.00
VIRGIL GEMEINHARDT	2410 W. CHESTERFIELD, APT 326 SPRINGFIELD, MO 65807	NONE		HARDSHIP	21,375.00
GERALDINE GORDON	14661 HELMER RD S BATTLE CREEK, MI 49015	NONE		HARDSHIP	20,237.50
SYBIL PALMER	909 POWELSON DRIVE COLDWATER, MI 49036	NONE		HARDSHIP	20,216.40
EDWARD PETERSEN	14420 Helmer Road, South Battle Creek, MI 49015	NONE		HARDSHIP	19,354.96
GERALD RUTHERFORD	9375 LOST TRAIL DR DELTON, MI 49046	NONE		HARDSHIP	19,050.00
ELIZABETH DABBS	SUNTRUST BANK 15524 N DALE MABRY HWY	NONE		HARDSHIP	18,804.00

BRADFORD COFIELD	2900 KINGNOR RD UNION CITY, GA 30349	NONE		HARDSHIP	18,000.00
ADELLA EISENLORD	265 GETHINGS RD BATTLE CREEK, MI 49015	NONE		HARDSHIP	17,850.00
JANIECE WALLACE	C/O MIKE & KATIE BROWN 607 YAZOO CREEK LANE AUSTIN, TX 78613	NONE		HARDSHIP	17,250.00
LUCILLE DAVIS	CHEMICAL BANK 290 E. COLUMBIA	NONE		HARDSHIP	17,055.09
ROSS ADRIAN	CANADA TRUST 972 HAMILTON RD	NONE		HARDSHIP	16,517.96
LUCILLE BOLLEY	C/O MARY MORRIS 728 TERRITORIAL RD W BATTLE CREEK, MI 49015-2926	NONE		HARDSHIP	16,500.00
BETTY NOUD	KCFCU ATTN MAIL-IN TELLER (B Noud ACCT) P.O. BOX 140	NONE		HARDSHIP	16,459.87
MARION ROBBINS	KCFCU ATTN MAIL-IN TELLER (M Robbins ACCT) P.O. BOX 140	NONE		HARDSHIP	16,260.00
EVA CLOUD	KCFCU ATTN MAIL-IN TELLER (E Cloud ACCT) P.O. BOX 140	NONE		HARDSHIP	15,751.35
BARB ADRIAN	c/o PAMELA SMITH 121 LINWOOD STREET LONDON ON N5V 1W5	NONE		HARDSHIP	15,261.65
RAY HAYES	227 NORTHFIELD DR. BATTLE CREEK, MI	NONE		HARDSHIP	15,000.00
BOOTS SPOONER	700 NORTH AVENUE, APT 322 BATTLE CREEK, MI 49017	NONE		HARDSHIP	14,938.77
AGNES HESTER	COMERICA BANK 6405 B DR. N. STE A	NONE		HARDSHIP	14,760.00
BARB BRENNER	56 N 31ST STREET BATTLE CREEK, MI 49015	NONE		HARDSHIP	14,245.00
ALTHEA PATTERSON	C/O LARRY MAUPIN 10560 MANNING LAKE RD DELTON, MI 49046	NONE		HARDSHIP	14,000.00
TWILLA JOHNSON	HILL ROAD 12184 SIX MILE ROAD BATTLE CREEK, MI 49014	NONE		HARDSHIP	13,680.00
BETTY MILLER	C/O JOANN COUNTS 7139 JASPER DRIVE HUDSONVILLE, MI 49426	NONE		HARDSHIP	13,600.00
MARY NOONAN	4609 HILLTOP STREET, #23 BELLEVUE, NE 68133	NONE		HARDSHIP	12,745.00
VICKIE OLDS	414 NORTH MAIN ST TEKONSHA, MI 49092	NONE		HARDSHIP	12,677.92
LOREN ARNEY	P O BOX 370 OLIVET, MI 49076	NONE		HARDSHIP	12,600.00
THERESA KING	5975 ASTER DR. BATTLE CREEK, MI 49014	NONE		HARDSHIP	12,250.00
MARY HODGES	136 E MERWOOD DRIVE BATTLE CREEK, MI 49017	NONE		HARDSHIP	12,177.25
EMMANUEL A VAN LIEROP	160643-603 OFFICE OF THE PUB GUARDIAN 595 BAY STREET, STE 800	NONE		HARDSHIP	11,150.20
LYNN JUCKETT	624 MARIE AVENUE BATTLE CREEK, MI 49017	NONE		HARDSHIP	11,150.00
JOYCE CLAPP	555 WEST TERRITORIAL BATTLE CREEK, MI 49015	NONE		HARDSHIP	10,800.00
JIM CLEMONS	8485 TASKAR RD BELLEVUE, MI 49021	NONE		HARDSHIP	10,389.93
GEORGIA BRACKETT	9700 44TH WAY PINELLAS PARK, FL 33782	NONE		HARDSHIP	10,200.00
PATRICIA HILL	14 HENDON RD BLACKLEY, MANCHESTER M9 6WE	NONE		HARDSHIP	10,015.68
CANADIAN RED CROSS SOCIETY, ONTARIO ZONE	5700 CONROSS COURT MISSISSAUGA, ONTARIO L5R 3E9	NONE		HARDSHIP	10,000.00
CANDANCE CAMPBELL	157 MANLEY ROAD WHALLEY RANGE MANCHESTER, ENG M16 8NF	NONE		HARDSHIP	9,931.00
WINIFRED V CULLEN	4 CONWAY COURT LLANWRST ROAD CLAN CONWAY, ENG LL28 5SR	NONE		HARDSHIP	9,931.00
DARLENE KEMP	325 COUNTRY CLUB BLVD BATTLE CREEK, MI 49015	NONE		HARDSHIP	9,871.37
EVELYN LANTRIP	KCFCU ATTN MAIL-IN TELLER (E Lantrip ACCT) P.O. BOX 140	NONE		HARDSHIP	9,600.00
JOAN BRADSTREET	10450 6 MILE ROAD LOT 114 BATTLE CREEK, MI 49014	NONE		HARDSHIP	9,600.00
DOROTHY BIEL	28944 WHITECLIFF RD HAYWARD, CA 94540	NONE		HARDSHIP	9,403.35
JOE MCPHILBIN	2 BYRON RD STRETTFORD MANCHESTER, ENG M32 OTZ	NONE		HARDSHIP	9,175.10
MELVIN METZ	16395 M-89 AUGUSTA, MI 49012	NONE		HARDSHIP	9,030.00
RALPH TUTTLE	10893 BELLEVUE ROAD BATTLE CREEK, MI 49014	NONE		HARDSHIP	9,025.73
HENRY GARBE	350 S. FOLSOM CT COQVILLE, OR 97423	NONE		HARDSHIP	8,961.25
ANITA MCCARTHY	600 CRANE'S WAY, #201 ALTAMONTE SPRINGS, FL 32701	NONE		HARDSHIP	8,800.00
BONNIE BROWN	6333 HAMILTON ST OMAHA, NE 68132	NONE		HARDSHIP	8,700.00
MELVIN WHITING	KCFCU ATTN MAIL-IN TELLER (M Whiting ACCT) P O BOX 140	NONE		HARDSHIP	8,700.00
MERLIN SELLEN	334 N. 28TH ST SPRINGFIELD, MI 49037	NONE		HARDSHIP	8,638.72
GEORGE TYLER	11745 FAIR LAKE DR DELTON, MI 49046	NONE		HARDSHIP	8,411.00
NANCY THOMASON	KCFCU ATTN MAIL-IN TELLER (N Thomason ACCT) P.O. BOX 140	NONE		HARDSHIP	8,400.00
ELEANOR L TEETER	KCFCU ATTN MAIL-IN TELLER (E Teeter ACCT) P.O. BOX 140	NONE		HARDSHIP	8,296.35
MARIE TAYLOR	1340 HURON ST APT #320 LONDON, ONT N5V 3R3	NONE		HARDSHIP	8,226.45
LOUIS CUYLER	16913 10 MILE RD BATTLE CREEK, MI 49014	NONE		HARDSHIP	8,200.00

OLIVE BROWN	18A DARNFORD AVENUE URMSTON MANCHESTER M41 9PQ	NONE		HARDSHIP	8,148.30
GLORIA COFFING	20496 MCCALLISTER ROAD BATTLE CREEK, MI 49014	NONE		HARDSHIP	8,100.00
SUE BAMFIELD	521 N. BEDFORD RD, LOT C1, ROUTE 6 BATTLE CREEK, MI 49017	NONE		HARDSHIP	8,065.40
ALFRED MARSLAND	31 THELWALL RD SALE MANCHESTER, ENG M33 2QN	NONE		HARDSHIP	7,944.80
MARIA O'NEILL	26 NEWBOULT ROAD CHEADLE, MANCHESTER, SK1 1NS	NONE		HARDSHIP	7,944.80
BLANCA MARGARITA VARGAS GONZALEZ	BAGRE 3912 RES. LOMA BONITA ZAPOPAN, JALISCO JA 44590	NONE		HARDSHIP	7,800.00
JOSEFINA NAVARRO GARCIA	DAMIAN CARMONA, NO 33 SUR, COL. LA CRUZ QUERETARO, QRO MEXICO	NONE		HARDSHIP	7,800.00
SALVADOR BARRERA ALFARO	8 CALLE DEL LAUREL #177 COL. EL LAUREL QUERETARO, QRO	NONE		HARDSHIP	7,500.00
GEORGINA STOREY	305 SHERMAN RD BATTLE CREEK, MI 49017	NONE		HARDSHIP	7,474.48
FRANK EBERHARD	105 N. LINKS DR, APT 1098 AVONDALE, AZ 85323	NONE		HARDSHIP	7,420.27
RICHARD NAVA	133 MORNINGSIDE DRIVE BATTLE CREEK, MI 49015	NONE		HARDSHIP	7,372.29
DORIS WILDER	17644 10 MILE RD BATTLE CREEK, MI 49014	NONE		HARDSHIP	7,240.00
PHYLLIS PETRIE	THE BANK OF NOVA SCOTIA 390 SPRINGBANK DRIVE	NONE		HARDSHIP	7,099.87
DAVID KIDDER	26 RIVERS EDGE, APT 3 KALKASKA, MI 49646	NONE		HARDSHIP	7,000.00
PHYLLIS GLEN	C/O SALLY THORNTON 110 S. PARK ST. UNION CITY, MI 49094	NONE		HARDSHIP	7,000.00
DONNA KELLEY	900 W. TERRITORIAL AVE BATTLE CREEK, MI 49015	NONE		HARDSHIP	6,924.50
RAQUEL NUNEZ DE RODRIGUEZ	CALLE VESUBIO NO. 315 ROMA 64700 MONTERREY, N.L.	NONE		HARDSHIP	6,865.00
CAROLYN REDDEN	AMERICAN 1 CREDIT UNION 530 MAIN STREET	NONE		HARDSHIP	6,600.00
HELEN FLEMING	227 NORTH LINCOLN BLVD BATTLE CREEK, MI 49015	NONE		HARDSHIP	6,600.00
LELIA MILLER	7887 N. 48TH STREET AUGUSTA, MI 49012	NONE		HARDSHIP	6,600.00
MARIA ELENA JIMENEZ VARGAS		NONE		HARDSHIP	6,600.00
WILLIAM SMITH	104 BIRCH ROAD, WALKDEN MANCHESTER, ENG M28 7EG	NONE		HARDSHIP	6,560.00
ELIZABETH PEDERSEN	9255 HOPKINS LANE HILLSBORO, OH 45133	NONE		HARDSHIP	6,300.00
LEONA CARPENTER	COMERICA 6405 B DRIVE N. SUITE A	NONE		HARDSHIP	6,000.00
ALICE BANASZAK	KCFU ATTN MAIL-IN TELLER (A Banaszak ACCT) P.O. BOX 140	NONE		HARDSHIP	5,955.44
PIETRO DI CELLO		NONE		HARDSHIP	5,936.16
CLARA DAVIS	74 FRISBIE AVE BATTLE CREEK, MI 49017	NONE		HARDSHIP	5,920.87
OLETA MAPES	168 MARJORIE ST BATTLE CREEK, MI 49014	NONE		HARDSHIP	5,912.96
ESTER MARTINEZ CORIA	AV DE LOS ROBLES NO 106 JURICA 76100, QUERETARO, QRO, MX	NONE		HARDSHIP	5,700.00
EDWOODS FIELDS	1810 E 22ND STREET OAKLAND, CA 94606	NONE		HARDSHIP	5,600.00
MARIA DEL CARMEN SANCHEZ ZUNIGA	ESPINO NO 101 ESQUINA CON CACTUS GARAMBULLO QRO 76115	NONE		HARDSHIP	5,555.00
THOMAS MORAN	147 OSWALD ROAD CHONTON, ENG M21 9AZ	NONE		HARDSHIP	5,487.60
DOROTHY HYLTON	17 LINDUM AVENUE STRETTFORD MANCHESTER, ENG M16 9NQ	NONE		HARDSHIP	5,462.05
SYLVIA WINTERBOTTOM	18 FITTON AVENUE CHARLTON MANCHESTER, ENG M21 7HU	NONE		HARDSHIP	5,326.45
ROBERT JONES	419 BOYES DRIVE BATTLE CREEK, MI 49037	NONE		HARDSHIP	5,190.00
FRED SEBRIGHT	121 HIDDEN FOREST BATTLE CREEK, MI 49014	NONE		HARDSHIP	5,168.00
ALBERTA REESE	116 PARK RIDGE DRIVE BATTLE CREEK, MI 49017	NONE		HARDSHIP	4,800.00
BARBARA PAIGE	ATTN MAIL-IN TELLER (B Paige ACCT) PNC BANK 65 SOUTH 20TH ST	NONE		HARDSHIP	4,800.00
MANUEL DIAZ-ARROYO	2517 S 166TH STREET OMAHA, NE 68130	NONE		HARDSHIP	4,800.00
WILLIAM ROTHWELL	22219 ANNS CHOICE WAY WARMINSTER, PA 18974	NONE		HARDSHIP	4,800.00
BARBARA BOWDISH	846 WESTOVER ST BATTLE CREEK, MI 49015	NONE		HARDSHIP	4,500.00
PETER PETERSEN	5 BROOKSIDE PLACE EXETER ONT NOM 1S2	NONE		HARDSHIP	4,370.00
VERA WILLIAMS	409/4 ROOSEVELT AVENUE RIVERWOOD NSW 2210	NONE		HARDSHIP	4,353.20
DONA COLLES	9860 62ND TERRACE, APT #1022 ST PETERSBURG, FL 33708	NONE		HARDSHIP	4,256.40
MANUEL HERNANDEZ HERNANDEZ	PRIVADA SAN PEDRO, NO 17, CARROLLO PUERTO, QUERETARO, QRO	NONE		HARDSHIP	4,200.00
RICHARD BELL	70200 DILLION ROAD, UNIT 89 DESERT HOT SPRINGS, CA 92241-7646	NONE		HARDSHIP	4,200.00
THEMBI MATSHEKE	11666 MAKHONOWA ST KWA-THEMA JOHANNESBURG, GAUTENG 1575	NONE		HARDSHIP	4,180.00
BJ TSHABALALA	12 BRESLER ST SHARON PARK NIGEL GP 1496	NONE		HARDSHIP	4,087.60

DONNA FULLERTON	216 CALICO LANE BATTLE CREEK, MI 49037	NONE		HARDSHIP	4,046.25
VERA EVEREST	10219 1 DR N BATTLE CREEK, MI 49014	NONE		HARDSHIP	4,025.00
LEONARD SCHNEIDER	310 BECKETT PARK BATTLE CREEK, MI 49015	NONE		HARDSHIP	3,990.00
JOSEPH MULVEY	3 REEVEY AVENUE HAZEL GROVE STOCKPORT, ENG SK8 5A2	NONE		HARDSHIP	3,972.40
LOUISA HIGGINSON	17 CORNBROOK COURT OLD TRAFFORD MANCHESTER, ENG M154EP	NONE		HARDSHIP	3,972.40
PHYLLIS LYTTLE	7 TREVOR ROAD PRESTATYN CLWYD, NSW LL197NG	NONE		HARDSHIP	3,912.45
ELISEO AGUILAR GONZALEZ	PIZARRA 262-COL. SATELITE QUERETARO QRO C.P.76110	NONE		HARDSHIP	3,900.00
CHARLES RICHARDSON	1674 UNIVERSITY PARKWAY LOT 191 SARASOTA, FL 34243	NONE		HARDSHIP	3,890.00
SALLY OSBORN	407 RIDGELINE SPRINGFIELD, MI 49037	NONE		HARDSHIP	3,850.00
PEGGY MACDONALD	140 TALBOT ST APT # 506 ST THOMAS, ONT N5P 1A7	NONE		HARDSHIP	3,801.00
FRANCES MATHERLY	9131 BENFIELD RD. #334 CHARLOTTE, NC 28269	NONE		HARDSHIP	3,660.00
TOMMY HUGHES	18 BERRY BROW CLAYTON BRIDGE MANCHESTER, ENG M40 1GG	NONE		HARDSHIP	3,649.00
IZELLA FORD	800 WONDERLAND RD S UNIT 1102 LONDON ONT N6K 4L8	NONE		HARDSHIP	3,624.74
HAZEL VAUGHN	11692 RALEIGH LAGRANGE ROAD EADES, TN 38028	NONE		HARDSHIP	3,600.00
KEITH MILLER	615 TRUMPETER TRAIL, APT #1 DE PERE, WI 54115	NONE		HARDSHIP	3,600.00
KENNETH JACKSON	ATTN MAIL-IN TELLER (K Jackson ACCT) KELLOGG CO. EFCU 9601 F ST	NONE		HARDSHIP	3,600.00
JAMES BURNS	15 LYNWOOD DRIVE STALMINE POULTON LE FYLDE, ENG FY6 OP2	NONE		HARDSHIP	3,475.85
KELLOGG WIRE S. AFRICA		NONE		HARDSHIP	3,468.27
MARJORIE TEDROW	6105 BAUMAN RD BATTLE CREEK, MI 49017	NONE		HARDSHIP	3,129.00
GUADALUPE VAQUERA DIAZ	AV. 20 DE NOVIMBRE #320 QUERETARO, QRO	NONE		HARDSHIP	3,000.00
NORMAN TOMKINSON	104 GLASTONBURY ROAD STRETTFORD MANCHESTER, ENG M32 9PD	NONE		HARDSHIP	2,979.30
TSHWANCHI MANAMELA	5507 TSIE ST, EXT 8 BRAPAN GP 1550	NONE		HARDSHIP	2,970.00
ALKIVIADIS AGORITSAS	10/165-199 BANKSIA STREET PACEWOOD, NSW 2035	NONE		HARDSHIP	2,829.58
RUTH PETERSEN	5 BROOKSIDE PLACE EXETER ONT N0M 1S2	NONE		HARDSHIP	2,785.01
IRENE WATERS	16968 PLOVER MILLS RD RR3 THORNDALD ONT N0M 2P0	NONE		HARDSHIP	2,783.98
BERYL GIFFORD	46 NORTHCOTE ROAD GREENACRE - SYDNEY N.S.W. 2190	NONE		HARDSHIP	2,720.75
MA. DEL CARMEN RAMOS BOLANOS	ACCESO 132A #14, DESARROLLO SAN PABLO, QUERETARO, QRO, 76130	NONE		HARDSHIP	2,630.00
ANNABEL GREEN	KCFCU ATTN MAIL-IN TELLER (A Green ACCT) P.O. BOX 140	NONE		HARDSHIP	2,600.00
ENRIQUETA CAMARILLO LLANAS	#42 BAJA CALIFORNIA E-510 TLATELOLCO MEXICO C.P.06900	NONE		HARDSHIP	2,580.00
BUSISWE NOMQA	13 MAKGABUTLANE STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	2,557.96
KATHLEEN KNOWLES	20 FOREST PARK ROAD OAKMERE NORTHWICH, ENG CW8 2DY	NONE		HARDSHIP	2,482.75
ALEJANDRO FAVILA	AHUEHUETE #113, FRACC VILLAS DEL ALAMO PACHUCEDE SUTO HG C.F.	NONE		HARDSHIP	2,400.00
BARBARA BROWN	WELLS FARGO BANK 516 NORTH LINCOLN RD	NONE		HARDSHIP	2,400.00
EVELYN GLASSNER	706 NORTH AVE LEGACY OAKS BATTLE CREEK, MI 49017	NONE		HARDSHIP	2,356.00
SHIRLEY BOYLE	14645 ULDRIS DR BATTLE CREEK, MI 49017	NONE		HARDSHIP	2,312.55
DEBIRLEY DAVIS	72 FRISBIE AVE BATTLE CREEK, MI 49015	NONE		HARDSHIP	2,275.00
ENOCK MSIBI	11538 MANENSTRA STREET KWA THEMA SPRINGS GP 1575	NONE		HARDSHIP	2,200.00
JANE NTSHEHI	209 MOHLALA STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	2,200.00
NOMGQIBELO MBONANI	82 MOHLABI STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	2,200.00
THOTHOME MOSETHLA	65 RABOLOU STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	2,200.00
FRANK KHOZA	PO BOX 55 THULAMAHESHE BUSHBUCKRIDGE, GP 1365	NONE		HARDSHIP	2,035.00
JOSE PABLO CISNEROS	SIERRA LAS MILPAS 130 FRACC LAS FUENTES REYNOSA TA 88743	NONE		HARDSHIP	1,920.00
JOE MAKGALEMELE	9104 TAWANA ST. TSAKANG, GP 1550	NONE		HARDSHIP	1,842.50
CALIXTO SALVADOR OLVERA	EDIFICO "A" INT. 1-A, COLONIA SATALITE QUERETARO, QUE MEXICO	NONE		HARDSHIP	1,800.00
CLAUDETTE BLAIS	20 GUILDWOOD PARKWAY, APT 1012 TORONTO, ONT M1E 5B6	NONE		HARDSHIP	1,790.00
MARIE METCALF	115 VICTORIA ST, APT#308 SARNIA, ONT N7T 2S9	NONE		HARDSHIP	1,790.00
LOUISA MAHLANGU	115 NKUSI STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	1,650.00

ELIAS MORE	12369 KOAGO STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	1,595.00
NORMAN HUTCHESON	3971 CAPITAL AVE SW #2 BATTLE CREEK, MI 49015	NONE		HARDSHIP	1,500.00
MARAILANE MAKORO	31 SKOSANA STREET KWA-THELMA SPRINGS, GP 1560	NONE		HARDSHIP	1,485.00
LEONA SPENCER	317 LAKESHORE DRIVE BATTLE CREEK, MI 49015	NONE		HARDSHIP	1,468.00
JUDITH COY	14471 FRANCIS AVENUE BATTLE CREEK, MI 49017	NONE		HARDSHIP	1,400.00
VIRGINIA CUTSINGER	30 MOSHER AVE BATTLE CREEK, MI 49037	NONE		HARDSHIP	1,392.00
RACHID CHAMS	18 STANHOPE CRESCENT LONDON ONT N6C 3B2	NONE		HARDSHIP	1,350.00
HILDEGARD SCHMIDT	6 MEDINDA COURT VOORTREKER ROAD BRAKPAN, GP 1541	NONE		HARDSHIP	1,320.00
SESI MNCUBE	11577 MAKHONIWA STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	1,320.00
MARY DOYLE	75 MOUNT ROAD ALLINGTON MIDDLETON	NONE		HARDSHIP	1,242.50
BEVERLY OLDS	705 AVENUE A, APT 2D SPRINGFIELD, MI 49037	NONE		HARDSHIP	1,200.00
DOLORES DOHERTY	106 LILLIE AVE BATTLE CREEK, MI 49015	NONE		HARDSHIP	1,200.00
ISAAC NGOZO	19404 KOAGO STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	1,100.00
PETER MOGOTSI	36 MAMAPE STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	1,100.00
ZONDI NGWENYA	10350 SHABANGU STREET SPRINGS, GP 1575	NONE		HARDSHIP	1,100.00
RAYMOND COLLINS	6843 N. 64th ST OMAHA, NE 68152	NONE		HARDSHIP	1,088.23
SUSAN SUGGS	119 MARSHA BATTLE CREEK, MI 49014	NONE		HARDSHIP	1,000.00
MADELINE VAN DYK	No. 49 MOOIVERWACHT ILLINOIS STREET STELLENRIDGE	NONE		HARDSHIP	880.00
ISIAH NKABINDE	11616 MAKHORIWA STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	825.00
NONTSIKELELO SOQINASE	18 NKOSI STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	825.00
JEREMIAH MCCARTHY	WACHOVIA BANK 1030 MONTGOMERY ROAD	NONE		HARDSHIP	800.00
WINIFRED FALK	518 SOUTH AVENUE D ATHENS, MI 49011	NONE		HARDSHIP	800.00
J READ	19 MYRTLE PLACE SALFORD MANCHESTER, ENG M7 1NG	NONE		HARDSHIP	794.48
MKHATHAZI NGOZO	41 TLWAELEA STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	770.00
ELAINE WOOD	322 ST. JOSEPH ST UNION CITY, MI 49094	NONE		HARDSHIP	717.99
KHELINA SHONGWE	11626 SCHACHAT MOMES MODLSANYANE STREET KWA THEMA	NONE		HARDSHIP	660.00
ROSIA HOWARD	KCFCU ATTN MAIL-IN TELLER (R HOWARD ACCT) P.O. BOX 140	NONE		HARDSHIP	600.00
MARTIN SITHOLE	10457 MBENGE STREET KWA THEMA SPRINGS, GP 1575	NONE		HARDSHIP	550.00
VALERIE MCCORMACK	1/119 MAROUBRA ROAD MAROUBRA, NSW 2035	NONE		HARDSHIP	544.15
ALVARO MEJIA MONTES	ESPINO NO.101 ESQUINA CON CACTUS GARAMBULLO QRO 76115	NONE		HARDSHIP	505.00
LOUISE CARPENTER	9725 W DR SOUTH UNION CITY, MI 49094	NONE		HARDSHIP	400.00
ROSETTA MABE	3101 KYLE LANE HERNANDO, MS 38632	NONE		HARDSHIP	300.00
LESTER SENKER	2519 B DRIVE SOUTH EAST LEROY, MI 49051	NONE		HARDSHIP	297.00
FLORENCE M HYDES	1/119 MAROUBRA RD. MAROUBRA, NSW 2035	NONE		HARDSHIP	168.00
MARGARET COFFMAN	BANK ATLANTIC 372 E DANIA BEACH BLVD	NONE		HARDSHIP	(1,500.00)
					4,424,277.51