

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

Department of the Treasury
Internal Revenue Service

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

2009

For calendar year **2009**, or tax year beginning , **2009**, and ending , **20**

G Check all that apply: Initial return Initial return of a former public charity Final return
 Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation Peter H Michaelson Foundation		A Employer identification number 13 3503389
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see page 10 of the instructions) 503-274-8934
	City or town, state, and ZIP code Portland OR 97210		C If exemption application is pending, check here <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		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <i>(Part I, column (d) must be on cash basis.)</i>		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		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 <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions).)</i>		(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)	200000			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	6429	6429	6429	
	4 Dividends and interest from securities	26181	26181	26181	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	232610	32610	32610		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	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				
	18 Taxes (attach schedule) (see page 14 of the instructions)	819			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	115			
	24 Total operating and administrative expenses. Add lines 13 through 23	934			
	25 Contributions, gifts, grants paid	36790			
26 Total expenses and disbursements. Add lines 24 and 25	194886				
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements					
b Net investment income (if negative, enter -0-)		32610			
c Adjusted net income (if negative, enter -0-)			32610		

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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				
	2	Savings and temporary cash investments	1,050,023	1,235,059	1,235,059	
	3	Accounts receivable ▶ Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶ Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments—U.S. and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)	44,910	83,640	83,640	
	c	Investments—corporate bonds (attach schedule)	81,827	87,620	87,620	
	11	Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	12	Investments—mortgage loans	150,000	150,000	150,000	
	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)	1,326,760	1,556,319	1,556,319		
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)					
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> 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 ▶ <input type="checkbox"/> 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				
30	Total net assets or fund balances (see page 17 of the instructions)					
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)					

Part III Analysis of Changes in Net Assets or Fund Balances			
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,326,759
2	Enter amount from Part I, line 27a	2	194,886
3	Other increases not included in line 2 (itemize) ▶ <u>increase market value securities</u>	3	34,673
4	Add lines 1, 2, and 3	4	1,556,319
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	1,556,319

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) F M V as of 12/31/69	
(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
a				
b				
c				
d				
e				
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	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8			3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	25,100	1,326,759	1.89
2007	31,985	997,050	3.21
2006	41,949	745,466	5.63
2005	24,276	767,041	3.16
2004	45,312	819,755	5.53

2 Total of line 1, column (d)	2	19.42
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	3.88
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	1,336,708
5 Multiply line 4 by line 3	5	51,916
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	326
7 Add lines 5 and 6	7	52,242
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 on page 18	8	37,724

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <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 type="checkbox"/> and enter 1% of Part I, line 27b	1		652
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		652
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		652
6	Credits/Payments.			
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a		
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		
8	Enter any penalty for underpayment of estimated tax. Check here <input 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		652
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 2010 estimated tax <input type="checkbox"/> Refunded <input 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?		<input checked="" type="checkbox"/>
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>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.</i>		<input checked="" type="checkbox"/>
c Did the foundation file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ <u>0</u> (2) On foundation managers. ▶ \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>0</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		<input checked="" type="checkbox"/>
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? <i>If "Yes," attach a conformed copy of the changes.</i>		<input checked="" type="checkbox"/>
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	<input checked="" type="checkbox"/>	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ <u>Delaware, Oregon</u>		
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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	<input checked="" type="checkbox"/>	
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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>		<input checked="" type="checkbox"/>
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		<input checked="" type="checkbox"/>

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	13	✓	
14	The books are in care of ▶ <u>Peter Michaelson</u> Telephone no. ▶ <u>503-274-8934</u> Located at ▶ <u>2865 NW Shenandoah Portland OR</u> ZIP+4 ▶ <u>97210-2813</u>			
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		0

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 type="checkbox"/> Yes <input checked="" 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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	1b	✓
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	✓
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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions.)	2b	✓
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2009 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 2009.)	3b	✓
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2009?	4b	✓

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 page 22 of the instructions) Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b** 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? **6b** 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? **7b** 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 page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Peter H Michaelson 2865 NW Shenandoah Portland OR 97210	President - 2 hours	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
None				
Total number of other employees paid over \$50,000				<input type="checkbox"/>

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		▶

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 None		
2		
3		
4		

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.		Amount
1 None		
2		
All other program-related investments. See page 24 of the instructions.		
3		
Total. Add lines 1 through 3		▶ 0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes.		
a	Average monthly fair market value of securities	1a	296,966
b	Average of monthly cash balances	1b	1,060,098
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,357,064
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	
3	Subtract line 2 from line 1d	3	1,357,064
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	20,356
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,336,708
6	Minimum investment return. Enter 5% of line 5	6	66,835

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	66,835
2a	Tax on investment income for 2009 from Part VI, line 5	2a	652
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	66,183
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	66,183

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	37,724
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	37,724
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	37,724

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				66,183
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008 18,506				
f Total of lines 3a through e 18,506				
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$ <u>37,724</u>				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount 37,724				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).) 18,506				18,506
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
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 page 27 of the instructions				
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010 9,953				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a 0				
10 Analysis of line 9:				
a Excess from 2005 0				
b Excess from 2006 0				
c Excess from 2007 0				
d Excess from 2008 0				
e Excess from 2009 0				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, 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)

	Tax year				(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
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		NOT	APPLICABLE		
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 page 28 of the instructions.)

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

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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 page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed:

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

not specified

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:

donations made only to those entities with which manager is personally familiar - unsolicited requests are not accepted

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
<p>a <i>Paid during the year</i> on separate sheet</p>				
Total ▶				3a
<p>b <i>Approved for future payment</i> NONE</p>				
Total ▶				3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue.					
a NONE					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
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					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory . .					
11 Other revenue. a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)					
13 Total. Add line 12, columns (b), (d), and (e)					13

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)
	NOT APPLICABLE

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

- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|----|-----|----|--------------|--|---|--------------|--|---|--------------|--|---|--------------|--|---|--------------|--|---|--------------|--|---|--------------|--|---|--------------|--|---|-----------|--|---|
| <p>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?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> <p style="padding-left: 20px;">(1) Cash</p> <p style="padding-left: 20px;">(2) Other assets</p> <p>b Other transactions:</p> <p style="padding-left: 20px;">(1) Sales of assets to a noncharitable exempt organization</p> <p style="padding-left: 20px;">(2) Purchases of assets from a noncharitable exempt organization</p> <p style="padding-left: 20px;">(3) Rental of facilities, equipment, or other assets</p> <p style="padding-left: 20px;">(4) Reimbursement arrangements</p> <p style="padding-left: 20px;">(5) Loans or loan guarantees</p> <p style="padding-left: 20px;">(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>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.</p> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td></td> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td>1a(1)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1a(2)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1b(1)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1b(2)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1b(3)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1b(4)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1b(5)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1b(6)</td> <td></td> <td style="text-align: center;">✓</td> </tr> <tr> <td>1c</td> <td></td> <td style="text-align: center;">✓</td> </tr> </table> | | Yes | No | 1a(1) | | ✓ | 1a(2) | | ✓ | 1b(1) | | ✓ | 1b(2) | | ✓ | 1b(3) | | ✓ | 1b(4) | | ✓ | 1b(5) | | ✓ | 1b(6) | | ✓ | 1c | | ✓ |
| | Yes | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1a(1) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1a(2) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1b(1) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1b(2) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1b(3) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1b(4) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1b(5) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1b(6) | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1c | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		NONE	

- 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

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

Sign Here	 Signature of officer or trustee	5/15/10 Date	President Title
	Preparer's signature Preparer's identifying number (see Signature on page 30 of the instructions)	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.

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Schedule B - contributions

\$200,000 cash from Peter Michaelson in December 2008

	Cash	Cash	Certificate	Cash	Mkt.Val.	Mkt.Val.	Mortgage	Total	Net
	Albina	Schwab	of Deposit	Bond Fund	Equities	Equities	Note	Securities	Assets
			Total	Schwab	Schwab	Schwab			
Dec'08	25,682	824,342	200,000	1,050,023	81,827	44,910	150,000	276,737	1,326,760
Jan	25,685	816,339	200,000	1,042,023	82,655	48,870	150,000	281,525	1,323,548
Feb	25,688	820,150	200,000	1,045,838	82,448	45,030	150,000	277,478	1,323,316
Mar	35,691	818,278	200,000	1,053,969	82,862	44,700	150,000	277,562	1,331,531
Apr	25,694	819,053	200,000	1,044,747	83,896	49,620	150,000	283,516	1,328,263
May	25,967	820,812	200,000	1,046,779	85,034	59,250	150,000	294,284	1,341,063
Jun	25,701	816,611	200,000	1,042,312	85,551	58,710	150,000	294,261	1,336,573
Jul	25,704	818,181	200,000	1,043,885	86,379	67,170	150,000	303,549	1,347,434
Aug	25,707	821,626	200,000	1,047,333	86,689	63,870	150,000	300,559	1,347,892
Sep	25,710	817,175	200,000	1,042,886	87,310	68,700	150,000	306,010	1,348,896
Oct	25,714	818,603	200,000	1,044,316	87,724	73,500	150,000	311,224	1,355,540
Nov	25,717	806,316	200,000	1,032,033	87,931	74,430	150,000	312,361	1,344,394
Dec'09	25,720	1,209,339		1,235,059	87,820	83,640	150,000	321,260	1,556,319
Avg				1,060,098				296,966	1,357,064

Part I		Part II		Last Year	This Year
1 Contributions	200,000	2		1,050,023	1,235,059
3 Interest	6,429	10b		44,910	83,640
4 div/int fm securities	26,181	10c		81,827	87,620
total investment income	32,610				
12 total income	232,610	12		150,000	150,000
18 Taxes (819)		16		1,326,760	1,556,319
23 Other (115)		28			
25 Donations (36,790)		29		1,326,760	1,556,319
26 total expense (37,724)		30		1,326,760	1,556,319
	194,886				

Part III		Part V			
1	1,326,760	2008	25,100	1,326,759	1,89
2	194,886	2007	31,985	997,050	3,21
3	34,873	2006	41,949	745,466	5,63
4	1,556,319	2005	24,278	767,041	3,16
5		2004	45,312	819,755	5,53
6	1,556,319				

Part X		Part XI		Part VI	
1a	296,966	1	66,835	Line 2	19,42
1b	1,060,098	2	652	Line 3	3,88
1d	1,357,064	3	66,183	Line 4	1,336,708
2	0			Line 5	51,916
3	1,357,064			Line 6	326
4	20,356	Part XII		Line 7	52,242
5	1,336,708	1	37,724	line 27b	32,610
6	66,835	4	37,724		0,0200
		5			652
		6	37,724		

undistributed Income	XI 7	XII 4	Cumulative	Cumulative	
	Distributable Amount	Distributed	Distributable	Distributed	undistributed
1988	0	0			
1989	6,125	17,435	6,125	17,435	(11,310)
1990	7,572	4,150	13,697	21,585	(7,888)
1991	7,733	5,635	21,430	27,220	(5,790)
1992	8,281	6,940	29,711	34,160	(4,449)
1993	8,621	1,864	38,332	36,024	2,308
1994	8,507	4,297	46,839	40,321	6,518
1995	9,603	9,735	56,442	50,056	6,386
1996	10,990	9,477	67,432	59,533	7,899
1997	13,510	11,500	80,942	71,033	9,909
1998	13,644	10,703	94,586	81,736	12,850
1999	13,910	17,457	108,496	99,193	9,303
2000	13,714	18,110	122,210	117,303	4,907
2001	14,088	26,037	136,298	143,340	(7,042)
2002	20,324	45,402	156,622	188,742	(32,120)
2003	39,530	55,974	196,152	244,716	(48,564)
2004	41,534	49,167	237,686	293,883	(56,197)
2005	37,963	24,543	275,649	318,426	(42,777)
2006	36,352	42,574	312,001	361,000	(48,999)
2007	36,954	32,678	348,955	393,678	(44,723)
2008	51,317	25,100	400,272	418,778	(18,506)
2009	66,183	37,724	466,455	456,502	9,953

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1/15/2009	Schwab	Interest	Certificate of Deposit	Cash	441 64	
2/15/2009	Schwab	Interest	Certificate of Deposit	Cash	441 64	
3/15/2009	Schwab	Interest	Certificate of Deposit	Cash	398 90	
4/15/2009	Schwab	Interest	Certificate of Deposit	Cash	441 64	
5/15/2009	Schwab	Interest	Certificate of Deposit	Cash	427 40	
6/15/2009	Schwab	Interest	Certificate of Deposit	Cash	441 64	
7/15/2009	Schwab	Interest	Certificate of Deposit	Cash	427 40	
8/15/2009	Schwab	Interest	Certificate of Deposit	Cash	441 64	
9/15/2009	Schwab	Interest	Certificate of Deposit	Cash	441 64	
10/15/2009	Schwab	Interest	Certificate of Deposit	Cash	427 40	
11/15/2009	Schwab	Interest	Certificate of Deposit	Cash	441 64	
12/15/2009	Schwab	Interest	Certificate of Deposit	Cash	427 40	
1/15/2009	Schwab	Dividends	Schwab Money Market	Cash	78 70	
1/15/2009	Schwab	Dividends	Schwab Money Market	Cash	151 31	
1/29/2009	Schwab	Interest	Schwab Money Market	Cash	5 69	
2/17/2009	Schwab	Dividends	Schwab Money Market	Cash	344 60	
2/26/2009	Schwab	Interest	Schwab Money Market	Cash	5 30	
3/16/2009	Schwab	Dividends	Schwab Money Market	Cash	175 91	
3/30/2009	Schwab	Interest	Schwab Money Market	Cash	6 08	
4/15/2009	Schwab	Dividends	Schwab Money Market	Cash	127 60	
4/29/2009	Schwab	Interest	Schwab Money Market	Cash	5 70	
5/15/2009	Schwab	Dividends	Schwab Money Market	Cash	111 88	
5/28/2009	Schwab	Interest	Schwab Money Market	Cash	5 51	
6/15/2009	Schwab	Dividends	Schwab Money Market	Cash	80 83	
6/29/2009	Schwab	Interest	Schwab Money Market	Cash	5 98	
7/15/2009	Schwab	Interest	Schwab Money Market	Cash	40 20	
7/30/2009	Schwab	Interest	Schwab Money Market	Cash	4 48	
8/17/2009	Schwab	Dividends	Schwab Money Market	Cash	7 73	
8/28/2009	Schwab	Interest	Schwab Money Market	Cash	4 54	
9/29/2009	Schwab	Interest	Schwab Money Market	Cash	- 7 23	
10/29/2009	Schwab	Interest	Schwab Money Market	Cash	6 60	
11/27/2009	Schwab	Interest	Schwab Money Market	Cash	6 38	
12/30/2009	Schwab	Interest	Schwab Money Market	Cash	8 18	
1/30/2009	Albina Community	Interest		Cash	3 17	
2/27/2009	Albina Community	Interest		Cash	2 96	
3/31/2009	Albina Community	Interest		Cash	3 38	
4/30/2009	Albina Community	Interest		Cash	3 17	
5/29/2009	Albina Community	Interest		Cash	3 06	
6/30/2009	Albina Community	Interest		Cash	3 38	
7/30/2009	Albina Community	Interest		Cash	3 27	
8/30/2009	Albina Community	Interest		Cash	3 27	
9/30/2009	Albina Community	Interest		Cash	3 17	
10/30/2009	Albina Community	Interest		Cash	3 17	
11/30/2009	Albina Community	Interest		Cash	3 28	
12/31/2009	Albina Community	Interest		Cash	3 28	
					6,428 93	32,610
1/29/2009	Schwab	Dividends	Federated Short Term Income	Securities	294 62	
2/27/2009	Schwab	Dividends	Federated Short Term Income	Securities	279 84	
3/31/2009	Schwab	Dividends	Federated Short Term Income	Securities	272 08	
4/30/2009	Schwab	Dividends	Federated Short Term Income	Securities	256 70	
5/29/2009	Schwab	Dividends	Federated Short Term Income	Securities	236 21	
6/30/2009	Schwab	Dividends	Federated Short Term Income	Securities	236 27	
7/31/2009	Schwab	Dividends	Federated Short Term Income	Securities	222 51	
8/31/2009	Schwab	Dividends	Federated Short Term Income	Securities	226 01	
9/30/2009	Schwab	Dividends	Federated Short Term Income	Securities	225 83	
10/30/2009	Schwab	Dividends	Federated Short Term Income	Securities	208 29	
11/30/2009	Schwab	Dividends	Federated Short Term Income	Securities	200 34	
12/31/2009	Schwab	Dividends	Federated Short Term Income	Securities	212 27	
1/5/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
2/4/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
3/5/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
4/2/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
5/4/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
6/4/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
7/1/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
8/3/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
9/2/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
10/5/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
11/4/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
12/3/2009	Private Loans	Interest	Hassin Note	Securities	875 00	
12/28/2009	Private Loans	Interest	Hassin Note	Securities	5,250 00	
2/13/2009	Schwab	Dividends	LINE	Securities	1,890 00	
5/14/2009	Schwab	Dividends	LINE	Securities	1,890 00	
8/14/2009	Schwab	Dividends	LINE	Securities	1,890 00	
11/13/2009	Schwab	Dividends	LINE	Securities	1,890 00	
					26,181	
			admin exp			
10/21/2009	Schwab-Cash	346	Agents & Corporations	admin exp		(90 00)
2/4/2009	Schwab-Cash			returned check	Bank Charge	(25 00)
						(115 00)
			Tax			
5/11/2009	Schwab-Cash	380	Internal Revenue Service	Tax		(567 00)
4/29/2009	Schwab-Cash	377	Oregon Dept Of Justice	Tax		(232 00)
						(819 00)

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Part XV	<u>Individual?</u>	<u>Category</u>	<u>501(c)(3) org?</u>	<u>Purpose</u>	<u>Amount</u>
Audobon Society Portland OR	No	Environmental	yes	general support	250
Child Aid Portland OR	No	Child Welfare	yes	general support	5,000
Childrens International Kansas City MO	No	Child Welfare	yes	general support	500
Columbia Business Schoc New York NY	No	Education	yes	general support	500
CRAG Portland OR	No	Environmental	yes	general support	10,000
French American School Portland OR	No	Education	yes	general support	2,500
Friendly House Portland OR	No	Child Welfare	yes	general support	3,500
Friends School Atlanta GA	No	Education	yes	general support	1,000
Library Foundation Portland OR	No	Education	yes	general support	100
Lincoln Foundation Portland OR	No	Education	yes	general support	5,200
Loaves & Fishes Portland OR	No	Human welfare	yes	general support	1,000
National Trust Washington DC	No	Preservation	yes	general support	250
Oregon Food Bank Portland OR	No	Human welfare	yes	general support	1,000
Oregon Humane Society Portland OR	No	Animal welfare	yes	general support	500
Oregon Soccer Academy Portland OR	No	Youth sports	yes	general support	1,000
Portland Rescue Mission Portland OR	No	Poverty Assitance	yes	general support	1,000
Portland State University Portland OR	No	Education	yes	general support	1,340
Riverbrink Museum Portland OR	No	Arts	yes	general support	250
Run for the Arts Portland OR	No	Arts	yes	general support	800
Sierra Club San Francisco CA	No	Environmental	yes	general support	1,000
Yellowstone Park Founda Portland OR	No	Environmental	yes	general support	100

36,790