

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year period beginning **MAY 1, 2001** and ending **APR 30, 2002**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization LATVIAN FOUNDATION, INC.	D Employer identification number 23-7089477	
	Number and street (or P O box if mail is not delivered to street address) 16776 WHITE HAVEN DRIVE	Room/suite 	E Telephone number (440) 845-0463
	City or town, state or country, and ZIP + 4 NORTHVILLE, MI 48167	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? **N/A** Yes No (if "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit GEN

G Web site **N/A**

J Organization type (check only one) 501(c) (**3**) (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **76,798.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	27,076.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ <u>27,076.</u> noncash \$ _____)	1d		27,076.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3	Membership dues and assessments	3		170.	
	4	Interest on savings and temporary cash investments	4		30,913.	
	5	Dividends and interest from securities	5		9,392.	
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (dividends, interest, etc.)	7				
Revenue	8	Gross amount from sales of inventory	(A) Securities	(B) Other		
	a		9,247.	8a		
	b	Less cost of other basis and sales expenses		8b		
	c	Gain or (loss) (attach schedule)	9,247.	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		9,247.		
Revenue	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
	b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
Revenue	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		76,798.		
Expenses	13	Program services (from line 44, column (B))	13		91,696.	
	14	Management and general (from line 44, column (C))	14		13,493.	
	15	Fundraising (from line 44, column (D))	15		1,486.	
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17		106,675.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		<29,877.>		
Net Assets	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		520,348.	
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20		<28,541.>	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		461,930.	

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ 87,516 • noncash \$	22 87,516.	87,516.		
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 0.	0.	0.	0.
26 Other salaries and wages	26			
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31 7,700.		7,700.	
32 Legal fees	32			
33 Supplies	33 1,303.	743.	378.	182.
34 Telephone	34 144.	82.	42.	20.
35 Postage and shipping	35 2,684.	1,530.	778.	376.
36 Occupancy	36			
37 Equipment rental and maintenance	37			
38 Printing and publications	38 1,825.	1,040.	529.	256.
39 Travel	39 1,378.	785.	400.	193.
40 Conferences, conventions, and meetings	40 3,279.		2,820.	459.
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42			
43 Other expenses not covered above (itemize)				
a BANK FEES	43a 688.		688.	
b TAXES	43b 232.		232.	
c MISCELLANEOUS	43c <74.>		<74.>	
d	43d			
e	43e			
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 106,675.	91,696.	13,493.	1,486.

Joint Costs Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? PRESERVATION OF LATVIAN CULTURE	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts but optional for others.)
a LATVIAN EDUCATIONAL AND CULTURAL ACTIVITIES (Grants and allocations \$ 87,516.)	91,696.
b (Grants and allocations \$)	
c (Grants and allocations \$)	
d (Grants and allocations \$)	
e Other program services (attach schedule) (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	91,696.

Part IV Balance Sheets

Note			(A)		(B)
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only			Beginning of year		End of year
Assets	45	Cash - non-interest-bearing		45	
	46	Savings and temporary cash investments	12,058.	46	6,021.
	47 a	Accounts receivable	47a		
		b Less allowance for doubtful accounts	47b		47c
	48 a	Pledges receivable	48a		
		b Less allowance for doubtful accounts	48b		48c
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees, and key employees		50	
	51 a	Other notes and loans receivable	51a		
		b Less allowance for doubtful accounts	51b		51c
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a	Investments - land, buildings, and equipment basis	55a		
		b Less accumulated depreciation	55b		55c
56	Investments - other	SEE STATEMENT 4	829,911.	56	791,549.
57 a	Land, buildings, and equipment basis	57a			
	b Less accumulated depreciation	57b		57c	
58	Other assets (describe <input type="checkbox"/>)			58	
59	Total assets (add lines 45 through 58) (must equal line 74)		841,969.	59	797,570.
Liabilities	60	Accounts payable and accrued expenses		60	
	61	Grants payable	45,002.	61	59,930.
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees		63	
	64 a	Tax-exempt bond liabilities		64a	
		b Mortgages and other notes payable		64b	
	65	Other liabilities (describe <input type="checkbox"/> LOANS FROM MEMBERS)		276,619.	65
66	Total liabilities (add lines 60 through 65)		321,621.	66	335,640.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted	482,370.	67	425,952.
	68	Temporarily restricted	37,978.	68	35,978.
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds		70	
	71	Paid-in or capital surplus, or land, building, and equipment fund		71	
	72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		520,348.	73	461,930.
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		841,969.	74	797,570.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a Total revenue, gains, and other support per audited financial statements	a	N/A	a Total expenses and losses per audited financial statements	a	N/A
b Amounts included on line a but not on line 12, Form 990			b Amounts included on line a but not on line 17, Form 990		
(1) Net unrealized gains on investments \$ _____			(1) Donated services and use of facilities \$ _____		
(2) Donated services and use of facilities \$ _____			(2) Prior year adjustments reported on line 20, Form 990 \$ _____		
(3) Recoveries of prior year grants \$ _____			(3) Losses reported on line 20, Form 990 \$ _____		
(4) Other (specify) \$ _____			(4) Other (specify) \$ _____		
Add amounts on lines (1) through (4)	b		Add amounts on lines (1) through (4)	b	
c Line a minus line b	c		c Line a minus line b	c	
d Amounts included on line 12, Form 990 but not on line a			d Amounts included on line 17, Form 990 but not on line a		
(1) Investment expenses not included on line 6b, Form 990 \$ _____			(1) Investment expenses not included on line 6b, Form 990 \$ _____		
(2) Other (specify) \$ _____			(2) Other (specify) \$ _____		
Add amounts on lines (1) and (2)	d		Add amounts on lines (1) and (2)	d	
e Total revenue per line 12, Form 990 (line c plus line d)	e		e Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(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 & deferred compensation	(E) Expense account and other allowances
JANIS KUKAINIS 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	TRUSTEE 4 TO 25	0.	0.	0.
UGIS SPRUDZS 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	PRESIDENT 4 TO 25	0.	0.	0.
JURIS RUNGIS 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	TRUSTEE 4 TO 25	0.	0.	0.
SANDRA ROBEZNIIEKS-INKA 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	TREASURER 4 TO 25	0.	0.	0.
SANDRA MILEVSKA 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	VICE PRESIDENT 4 TO 25	0.	0.	0.
PETERIS MUIZNIECKS 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	TRUSTEE 4 TO 25	0.	0.	0.
AIJA ABENE 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	SECRETARY 4 TO 25	0.	0.	0.
AIVARS CELMINS 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	TRUSTEE 4 TO 25	0.	0.	0.
ELISA FREIMANE 16776 WHITE HAVEN DRIVE NORTHVILLE, MI 48167	AUDITOR 4 TO 25	0.	0.	0.
----- ----- -----				

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes" attach schedule Yes No

Part VI Other Information

Table with columns for question number, question text, and Yes/No columns. Includes questions 76 through 90b regarding organizational activities, financials, and governance.

91 The books are in care of SANDRA ROBEZNIKES Telephone no 847-671-5991
Located at 3519 N. LONNQUIST DRIVE, FRANKLIN PARK, IL ZIP + 4 60131

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					170.
95 Interest on savings and temporary cash investments			14	30,913.	
96 Dividends and interest from securities			14	9,392.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	9,247.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		49,552.	170.
105 Total (add line 104, columns (B), (D), and (E))					49,722.

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
94	INCOME FROM EXEMPT FUNCTION MEMBERSHIP DUES

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

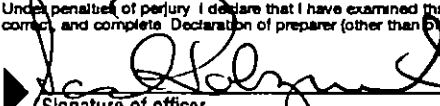
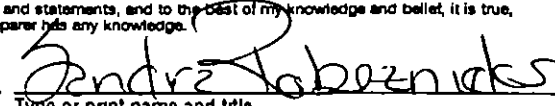
Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)


(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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

Please Sign Here:  3/30/03  Sandra Roboznickis
Signature of officer Date Type or print name and title

Paid Preparer's Use Only:  3/1/03 Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP + 4: PLANTE & MORAN, PLLC
67 W MICHIGAN, STE 500
BATTLE CREEK, MI 49017-7018
EIN: Phone no: (269) 962-4079

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)	X	
4 Do you have a section 403(b) annuity plan for your employees?		X
<i>Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments</i>		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

- The organization is not a private foundation because it is (Please check only ONE applicable box)
- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
 - 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
 - 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
 - 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
 - 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
 - 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
 - 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
 - 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
 - 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)
 - 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	87,511.	5,170.	38,602.	5,374.	136,657.
16 Membership fees received	303.	283.	383.	233.	1,202.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	46,647.	43,225.	40,194.	32,212.	162,278.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.			SEE STATEMENT 5	763.	763.
23 Total of lines 15 through 22	134,461.	48,678.	79,179.	38,582.	300,900.
24 Line 23 minus line 17	134,461.	48,678.	79,179.	38,582.	300,900.
25 Enter 1% of line 23	1,345.	487.	792.	386.	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	▶ 26a	6,018.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.		▶ 26b	0.
c Total support for section 509(a)(1) test. Enter line 24, column (e).		▶ 26c	300,900.
d Add: Amounts from column (e) for lines	18 <u>162,278.</u> 19 _____	▶ 26d	163,041.
	22 <u>763.</u> 26b _____	▶ 26e	137,859.
e Public support (line 26c minus line 26d total)		▶ 26f	45.8156%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A	(2000)	(1999)	(1998)	(1997)
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A	(2000)	(1999)	(1998)	(1997)	
c Add: Amounts from column (e) for lines	15 _____ 16 _____	17 _____ 20 _____	21 _____	▶ 27c	N/A
d Add: Line 27a total _____ and line 27b total _____				▶ 27d	N/A
e Public support (line 27c total minus line 27d total)				▶ 27e	N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).		▶ 27f	N/A		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		▶ 27g	N/A %		
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		▶ 27h	N/A %		

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

NONE

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d	
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)	33h	
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36													
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37													
38	Total lobbying expenditures (add lines 36 and 37)	38													
39	Other exempt purpose expenditures	39													
40	Total exempt purpose expenditures (add lines 38 and 39)	40													
41	Lobbying nontaxable amount Enter the amount from the following table -														
	<table border="0"> <tr> <td>If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)	42													
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43													
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44													

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES	STATEMENT	1
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DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
SALE OF INVESTMENTS	9,247.	0.	0.	9,247.
TOTAL TO FORM 990, PART I, LINE 8	9,247.	0.	0.	9,247.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
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DESCRIPTION	AMOUNT
UNREALIZED GAINS (LOSS) FROM INVESTMENTS	<28,541.>
TOTAL TO FORM 990, PART I, LINE 20	<28,541.>

FORM 990	CASH GRANTS AND ALLOCATIONS	STATEMENT	3
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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
			NONE	87,516.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				87,516.

FORM 990	OTHER INVESTMENTS	STATEMENT	4
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DESCRIPTION	VALUATION METHOD	AMOUNT
SECURITY INVESTMENTS	COST	791,549.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		791,549.

SCHEDULE A	OTHER INCOME			STATEMENT 5
DESCRIPTION	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT	1997 AMOUNT
MISCELLANEOUS	0.	0.	0.	763.
TOTAL TO SCHEDULE A, LINE 22	0.	0.	0.	763.

Latvian Foundation
990 Grant Expense Schedule
04/31/2002

		Grants Awarded
Exhibit "White times in Griezoz"	2001-M30	1,033 00
Traditional Heritage Courses in Latgale	2001-M92	1,730 00
Knitting techniques of Latgales socks	2001-M98	833 00
Markus Latvian School	2001-M29	1,800.00
Manuscript "Naciut Okup "	2001-M99	2,000.00
Balvu Library	2001-M26	1,190.00
Krustpils Conservatory	2001-M60	997.00
Latvian Christian Music	2001-M17	1,900.00
Natural History - first grade school book	2001-M06	2,000.00
May 2001 seed \$\$ awarded but not allocated to a project		6,517.00
Musical - "Lolitas Wonder Bird"	2001-L18	10,000.00
Latvian Folk songs on the internet	2001-L47	5,275.00
Summer camp session _ "Latvia needs to be open"	2001-L101	8,500.00
Life Story " Those were the times"	2001-L21	6,000.00
Memorial to the Occupation's Martyrs in Kraslava	2001-L19	10,000.00
20 Century Latvian History, Volume 2, 1918-1940	2001-V12	5,000.00
Latvia's new music camp	2001-V16	5,000.00
Latvian Center Garezers - Junior High School program	2001-V43	5,000.00
Camp 3x3 jewelry making in the Catskills	2001-V85	4,500.00
Various projects		3,541.00
CD - "How the summer solstice came"	2001-V95	<u>4,700.00</u>
		<u>87,516.00</u>

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization LATVIAN FOUNDATION, INC.	Employer identification number 23-7089477
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions 16776 WHITE HAVEN DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions NORTHVILLE, MI 48167	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041 A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole group**, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3 month (6-month, for 990-T corporation) extension of time until DECEMBER 16, 2002 to file the exempt organization return for the organization named above. The extension is for the organization's return for calendar year _____ or tax year beginning MAY 1, 2001, and ending APR 30, 2002

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

3a If this application is for Form 990 BL, 990 PF, 990-T, 4720 or 6069 enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990 PF or 990 T enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c Balance Due Subtract line 3b from line 3a. Include your payment with this form or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____ N/A

Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete and that I am authorized to prepare this form.

Signature ▶ *Mital Givring* Title ▶ CPA Date ▶ 8-29-02
LHA For Paperwork Reduction Act Notice, see instruction Form 8868 (12-2000)

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.		
Type or print File by the extended due date for filing the return See instructions.	Name of Exempt Organization LATVIAN FOUNDATION, INC.	Employer identification number 23-7089477
	Number, street, and room or suite no. If a P O box, see instructions 16776 WHITE HAVEN DRIVE	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions NORTHVILLE, MI 48167	

Check type of return to be filed (File a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990 EZ	<input type="checkbox"/> Form 990 T (sec 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990 BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990 T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 6069	

STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3 month extension of time until MARCH 17, 2003

5 For calendar year _____, or other tax year beginning MAY 1, 2001 and ending APR 30, 2002

6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED IN ORDER TO GATHER THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990 PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature Quinn Paradin Title CPIA Date 12-10-02

Notice to Applicant - To Be Completed by the IRS

We have approved this application Please attach this form to the organization's return

We have not approved this application However, we have granted a 10-day grace period from the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return

We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting the 10-day grace period

We cannot consider this application because it was filed after the due date of the return for which an extension was requested

Other _____

EXTENSION APPROVED
JAN 10 2003
LINDA WEISKOPF, FIELD DIRECTOR
SUBMISSIONS PROCESSING, OGDEN

Director _____ By _____

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print 123832 07-16-01	Name PLANTE & MORAN, PLLC
	Number and street (include suite, room, or apt no.) Or a P O box number 67 W MICHIGAN, STE 500
	City or town, province or state, and country (including postal or ZIP code) BATTLE CREEK, MI 49017-7018

RECEIVED
DEC 19 2002
OGDEN, UT