

**Return of Organization Exempt From Income Tax**

**2010**

Department of the Treasury  
Internal Revenue Service

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

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

Open to Public Inspection

**A** For the **2010** calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>VIETNAM VETERANS MEMORIAL FUND, INC.</b>		<b>D</b> Employer identification number <b>52-1149668</b>
	Doing Business As		<b>E</b> Telephone number <b>202-393-0090</b>
	Number and street (or P.O. box if mail is not delivered to street address) <b>2600 VIRGINIA AVENUE, N.W.</b>	Room/suite <b>104</b>	<b>G</b> Gross receipts \$ <b>12,592,168.</b>
	City or town, state or country, and ZIP + 4 <b>WASHINGTON, DC 20037</b>		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>F</b> Name and address of principal officer: <b>DANIEL REESE</b> <b>2600 VIRGINIA AVENUE, N.W. SUITE 104, WASHIN</b>		<b>H(c)</b> Group exemption number ▶	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>WWW.VVMF.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1979</b> <b>M</b> State of legal domicile: <b>DC</b>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO PRESERVE THE LEGACY OF THE VIETNAM VETERANS MEMORIAL, TO PROMOTE NATIONAL HEALING, AND TO</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	<b>31</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>500</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 8,156,094.	<b>Current Year</b> 10,037,188.
	<b>9</b> Program service revenue (Part VIII, line 2g)	181,160.	108,500.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-616,993.	529,513.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	61,101.	106,047.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,781,362.	10,781,248.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,070,425.	1,374,684.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		675,050.	273,396.
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,605,548.</b>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		5,080,953.	5,067,950.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,826,428.	6,716,030.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	954,934.	4,065,218.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 26,139,112.	<b>End of Year</b> 30,721,100.
	<b>21</b> Total liabilities (Part X, line 26)	1,461,386.	1,942,948.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	24,677,726.	28,778,152.

**Part II Signature Block**

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.

<b>Sign Here</b>	Signature of officer 	Date <b>5/11/11</b>			
	Type or print name and title <b>DANIEL REESE, CFO, COO</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JOAN M. RENNER</b>	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ <b>RENNER AND COMPANY, CPA, P.C</b>	Firm's EIN	Phone no. <b>703-535-1200</b>		
Firm's address ▶ <b>700 NORTH FAIRFAX ST, SUITE 400</b>		<b>ALEXANDRIA, VA 22314</b>			

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission: TO PRESERVE THE LEGACY OF THE VIETNAM VETERANS MEMORIAL, TO PROMOTE NATIONAL HEALING, AND TO EDUCATE ON THE IMPACTS OF THE VIETNAM WAR ERA.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 2,138,620. including grants of \$ ) (Revenue \$ ) THE ORGANIZATION PRESERVES THE LEGACY OF THE MEMORIAL AND PROMOTES HEALING THROUGH PUBLIC OUTREACH, PROMOTING VISITATION OF THE MEMORIAL BY THE GENERAL PUBLIC. THE ORGANIZATION PROVIDES INFORMATION ABOUT THE HISTORY OF THE MEMORIAL AND RESPONDS TO QUESTIONS FROM POTENTIAL VISITORS. THE ORGANIZATION MAINTAINS A COMMEMORATIVE WEB SITE CALLED THE VIRTUAL WALL, THAT ALLOWS FAMILIES, FRIENDS AND VETERANS TO POST REMEMBRANCES TO THOSE WHOSE NAMES ARE INSCRIBED ON THE MEMORIAL, EXTENDING THE HEALING POWER AND EMOTIONAL IMPACT OF THE WALL TO MILLIONS OF PEOPLE THROUGH THE INTERNET. MORE THAN 100,000 MESSAGES HAVE BEEN POSTED ON THE VIRTUAL WALL. THE ORGANIZATION IS ALSO CONDUCTING A NATIONAL CALL FOR PHOTOS TO PRESERVE THE MEMORY OF THOSE WHOSE NAMES ARE INSCRIBED ON THE MEMORIAL. THE PHOTOS WILL BE

4b (Code: ) (Expenses \$ 730,877. including grants of \$ ) (Revenue \$ ) THE ORGANIZATION PROMOTES HEALING FROM THE EFFECTS OF THE VIETNAM WAR THROUGH PROJECT RENEW, A HUMANITARIAN PROGRAM DESIGNED TO REDUCE THE THREAT OF LANDMINES AND UNEXPLODED ORDNANCE IN VIETNAM. THE PROJECT FOCUSES ON MINE AWARENESS EDUCATION INCLUDING PUBLIC SERVICE ANNOUNCEMENTS, AND VICTIMS' ASSISTANCE PROGRAMS INCLUDING HEALTH CARE AND THE DEVELOPMENT OF SUSTAINABLE EMPLOYMENT IN QUANG TRI AND QUANG BINH PROVINCES, THE MOST HEAVILY BOMBED AND SHELLED AREAS OF VIETNAM.

4c (Code: ) (Expenses \$ 630,273. including grants of \$ ) (Revenue \$ ) THE ORGANIZATION IS CONDUCTING A NATIONAL EDUCATIONAL CAMPAIGN CALLED HOMETOWN HEROES, TO PROMOTE A GREATER UNDERSTANDING OF THE VIETNAM WAR, THE VIETNAM ERA AND THE PERSONAL SACRIFICE OF THE INDIVIDUALS WHOSE NAMES ARE INSCRIBED ON THE MEMORIAL. PROGRAM INFORMATION IS SENT TO SCHOOLS AND COMMUNITY ORGANIZATIONS ENCOURAGING STUDENTS TO WRITE BIOGRAPHIES OF MEN AND WOMEN FROM THEIR COMMUNITY WHOSE NAMES ARE INSCRIBED ON THE MEMORIAL. THE INFORMATION GATHERED BY THE STUDENTS WILL BE INCLUDED IN THE EDUCATION CENTER BEING BUILT ON THE MALL IN WASHINGTON, D.C. THE EDUCATION CENTER WILL PROMOTE A GREATER UNDERSTANDING OF THE VIETNAM WAR, THE VIETNAM WAR ERA AND THOSE WHO SERVED. DURING 2010 THE ORGANIZATION'S CAPITAL EXPENDITURES TO DEVELOP THE EDUCATION CENTER TOTALED \$1,312,192.

4d Other program services. (Describe in Schedule O.) (Expenses \$ 1,380,543. including grants of \$ ) (Revenue \$ 108,500.)

4e Total program service expenses 4,880,313.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? .....	X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
<b>9</b> Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	X	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....		X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> .....	X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> .....		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	X	
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	X	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....	X	
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	X	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
<b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) .....		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....	X	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> .....		X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Input box for Schedule O response

Main table with columns for question number, description, sub-questions (1a-14b), Yes, and No. Includes entries for 1a (29), 1b (0), 2a (31), 3a, 4a (VIETNAM, IRELAND), 5a, 5b, 5c, 6a, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b.

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	X	
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Does the organization have members or stockholders?		X
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Does the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
<b>11a</b>	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
<b>13</b>	Does the organization have a written whistleblower policy?	X	
<b>14</b>	Does the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization	X	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **SEE SCHEDULE O**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **THE ORGANIZATION - 202-393-0090**  
**2600 VIRGINIA AVE., NW, SUITE 104, WASHINGTON, DC 20037**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JAN C. SCRUGGS PRESIDENT	40.00	X		X				228,131.	0.	36,547.
JOHN DIBBLE CHAIRMAN	1.00	X		X				0.	0.	0.
GEORGE W. MAYO DIRECTOR	1.00	X						0.	0.	0.
HARRY G. ROBINSON III DIRECTOR	1.00	X						0.	0.	0.
JOHN O. WOODS TREASURER (FROM 5/2010)	1.00	X		X				0.	0.	0.
JAMES V KIMSEY DIRECTOR	1.00	X						0.	0.	0.
LT. COL. JANIS NARK DIRECTOR	1.00	X						0.	0.	0.
ROBERT H. FRANK TREASURER/SECRETARY (TO 5/2010)	10.00			X				0.	0.	0.
DANIEL W. REESE EXECUTIVE VP/CFO/COO	40.00			X				179,151.	0.	31,538.





**Part VIII Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns .....	1a 55,523.					
	b	Membership dues .....	1b					
	c	Fundraising events .....	1c 168,937.					
	d	Related organizations .....	1d					
	e	Government grants (contributions) .....	1e 287,241.					
	f	All other contributions, gifts, grants, and similar amounts not included above .....	1f 9,525,487.					
	g	Noncash contributions included in lines 1a-1f: \$ .....	29,919.					
	h	<b>Total.</b> Add lines 1a-1f .....	▶	10037188.				
	Program Service Revenue	2 a	SITE FEES-TRAVELING WA .....	Business Code 900099	108,500.	108,500.		
b		.....						
c		.....						
d		.....						
e		.....						
f		All other program service revenue .....						
g		<b>Total.</b> Add lines 2a-2f .....	▶	108,500.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) .....	▶	317,259.			317,259.	
	4	Income from investment of tax-exempt bond proceeds .....	▶					
	5	Royalties .....	▶	20,289.			20,289.	
	6 a	Gross Rents .....	(i) Real	(ii) Personal				
		b	Less: rental expenses .....					
		c	Rental income or (loss) .....					
		d	Net rental income or (loss) .....	▶				
	7 a	Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		b	Less: cost or other basis and sales expenses .....					
		c	Gain or (loss) .....					
		d	Net gain or (loss) .....	▶	212,254.			212,254.
	8 a	Gross income from fundraising events (not including \$ 168,937. of contributions reported on line 1c). See Part IV, line 18 .....	a	33,938.				
		b	Less: direct expenses .....	b	33,938.			
		c	Net income or (loss) from fundraising events .....	▶	0.			
	9 a	Gross income from gaming activities. See Part IV, line 19 .....	a					
b		Less: direct expenses .....	b					
c		Net income or (loss) from gaming activities .....	▶					
10 a	Gross sales of inventory, less returns and allowances .....	a						
	b	Less: cost of goods sold .....	b					
	c	Net income or (loss) from sales of inventory .....	▶					
Miscellaneous Revenue			Business Code					
11 a	LIST RENTAL .....	900099	85,758.			85,758.		
b	.....							
c	.....							
d	All other revenue .....							
e	<b>Total.</b> Add lines 11a-11d .....	▶	85,758.					
12	<b>Total revenue.</b> See instructions. .....	▶	10781248.	108,500.	0.	635,560.		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.  
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 .....				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 .....				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	475,367.	424,812.	14,386.	36,169.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	685,556.	611,965.	21,153.	52,438.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .....	34,340.	30,460.	1,199.	2,681.
9 Other employee benefits .....	101,996.	90,709.	3,489.	7,798.
10 Payroll taxes .....	77,425.	69,003.	2,646.	5,776.
11 Fees for services (non-employees):				
a Management .....				
b Legal .....	16,146.	9,541.	6,068.	537.
c Accounting .....	275,655.	216,036.	39,307.	20,312.
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17 .....	273,396.			273,396.
f Investment management fees .....	80,719.		80,719.	
g Other .....	4,640.	3,686.	485.	469.
12 Advertising and promotion .....	86,020.	83,924.	260.	1,836.
13 Office expenses .....	200,262.	177,847.	5,417.	16,998.
14 Information technology .....	96,650.	83,396.	4,988.	8,266.
15 Royalties .....				
16 Occupancy .....	224,033.	199,452.	7,599.	16,982.
17 Travel .....	129,913.	126,245.	693.	2,975.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....	45,819.	45,819.		
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	144,632.	135,318.	2,893.	6,421.
23 Insurance .....	32,009.	28,787.	997.	2,225.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.) .....				
a <b>DIRECT MAIL EXPENSES</b> .....	2,702,846.	1,770,966.		931,880.
b <b>CONSULTING</b> .....	380,097.	338,503.	4,642.	36,952.
c <b>MEMORIAL MAINTENANCE</b> .....	221,966.	221,966.		
d <b>CAGING</b> .....	159,721.			159,721.
e <b>VIETNAM PROGRAM</b> .....	109,410.	109,410.		
f All other expenses .....	157,412.	102,468.	33,228.	21,716.
25 <b>Total functional expenses.</b> Add lines 1 through 24f .....	6,716,030.	4,880,313.	230,169.	1,605,548.
26 <b>Joint costs.</b> Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation .....	2,598,596.	1,743,904.	0.	854,490.

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,105,214.	<b>1</b>	533,393.	
	<b>2</b> Savings and temporary cash investments .....	1,590,637.	<b>2</b>	2,826,235.	
	<b>3</b> Pledges and grants receivable, net .....	10,012,586.	<b>3</b>	12,074,448.	
	<b>4</b> Accounts receivable, net .....	17,162.	<b>4</b>	88,826.	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>		
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) .....		<b>6</b>		
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>		
	<b>8</b> Inventories for sale or use .....		<b>8</b>		
	<b>9</b> Prepaid expenses and deferred charges .....	116,121.	<b>9</b>	104,678.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,188,394.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 646,702.	665,055.	<b>10c</b>	541,692.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	9,361,735.	<b>12</b>	9,969,032.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>		
	<b>14</b> Intangible assets .....		<b>14</b>		
	<b>15</b> Other assets. See Part IV, line 11 .....	3,270,602.	<b>15</b>	4,582,796.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	26,139,112.	<b>16</b>	30,721,100.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	994,677.	<b>17</b>	1,012,727.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	54,500.	<b>19</b>	10,500.	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> Other liabilities. Complete Part X of Schedule D .....	412,209.	<b>25</b>	919,721.	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,461,386.	<b>26</b>	1,942,948.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	4,819,290.	<b>27</b>	7,706,830.	
	<b>28</b> Temporarily restricted net assets .....	17,958,436.	<b>28</b>	19,171,322.	
	<b>29</b> Permanently restricted net assets .....	1,900,000.	<b>29</b>	1,900,000.	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>		
	<b>33</b> Total net assets or fund balances .....	24,677,726.	<b>33</b>	28,778,152.	
<b>34</b> Total liabilities and net assets/fund balances .....	26,139,112.	<b>34</b>	30,721,100.		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,781,248.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,716,030.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,065,218.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	24,677,726.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	35,208.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	28,778,152.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form 990 (2010)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

Open to Public Inspection

Name of the organization <b>VIETNAM VETERANS MEMORIAL FUND, INC.</b>	Employer identification number <b>52-1149668</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  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 exempt 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).** (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	<b>11g(i)</b>	
(ii) A family member of a person described in (i) above? .....	<b>11g(ii)</b>	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	<b>11g(iii)</b>	
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	9378261.	8635870.	8688291.	8156094.	10037188.	44895704.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	9378261.	8635870.	8688291.	8156094.	10037188.	44895704.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						9087960.
<b>6 Public support.</b> Subtract line 5 from line 4.						35807744.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>7</b> Amounts from line 4 .....	9378261.	8635870.	8688291.	8156094.	10037188.	44895704.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	257,630.	336,405.	314,859.	280,043.	469,083.	1658020.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....	98,624.	115,131.	10,973.	43,326.	85,758.	353,812.
<b>11 Total support.</b> Add lines 7 through 10						46907536.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	627,510.
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	76.34	%
<b>15</b> Public support percentage from 2009 Schedule A, Part II, line 14 .....	<b>15</b>	77.83	%
<b>16a 33 1/3% support test - 2010.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2009.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2010.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2009.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2010</b> (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2009</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions





**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

**2010**

Name of the organization

Employer identification number

VIETNAM VETERANS MEMORIAL FUND, INC.

52-1149668

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

<b>Name of organization</b>  VIETNAM VETERANS MEMORIAL FUND, INC.	<b>Employer identification number</b>  52-1149668
---	---

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/> <hr/>	\$ 3,201,148.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	<hr/> <hr/> <hr/> <hr/>	\$ 250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	<hr/> <hr/> <hr/> <hr/>	\$ 1,015,718.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

<b>Name of organization</b>	<b>Employer identification number</b>
VIETNAM VETERANS MEMORIAL FUND, INC.	52-1149668

**Part II Noncash Property** (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____
_____	_____ _____ _____ _____	\$ _____	_____

<b>Name of organization</b>	<b>Employer identification number</b>
VIETNAM VETERANS MEMORIAL FUND, INC.	52-1149668

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization

**VIETNAM VETERANS MEMORIAL FUND, INC.**

Employer identification number

**52-1149668**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate contributions to (during year) .....		
3 Aggregate grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	<b>1c</b>
d Additions during the year	<b>1d</b>
e Distributions during the year	<b>1e</b>
f Ending balance	<b>1f</b>

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,900,000.	1,900,000.	1,900,000.		
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,900,000.	1,900,000.	1,900,000.		

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  100.00 %
- c Term endowment  \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		1,188,394.	646,702.	541,692.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				541,692.

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other		
(A) PUBLICLY TRADED		
(B) SECURITIES	9,951,290.	END-OF-YEAR MARKET VALUE
(C) PRIVATE EQUITY		
(D) COMMODITIES	17,742.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	<b>9,969,032.</b>	

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) EDUCATION CENTER, CONSTRUCTION IN PROGRESS	4,557,711.
(2) DEPOSITS	25,085.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	<b>4,582,796.</b>

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) DEFERRED RENT	397,644.
(3) DEFERRED COMPENSATION	188,168.
(4) REFUNDABLE ADVANCES	333,909.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	<b>919,721.</b>

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	10,781,248.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	6,716,030.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	4,065,218.
4	Net unrealized gains (losses) on investments	4	296,813.
5	Donated services and use of facilities	5	-304,439.
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	42,834.
9	Total adjustments (net). Add lines 4 through 8	9	35,208.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	4,100,426.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	11,179,216.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	296,813.
b	Donated services and use of facilities	2b	66,076.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	60,049.
e	Add lines 2a through 2d	2e	422,938.
3	Subtract line 2e from line 1	3	10,756,278.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	80,719.
b	Other (Describe in Part XIV.)	4b	-55,749.
c	Add lines 4a and 4b	4c	24,970.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	10,781,248.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	7,056,979.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	370,515.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	51,153.
e	Add lines 2a through 2d	2e	421,668.
3	Subtract line 2e from line 1	3	6,635,311.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	80,719.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	80,719.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	6,716,030.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4: THE PURPOSE OF THE ENDOWMENT FUNDS IS TO PROVIDE A**

**PERMANENT SOURCE OF INCOME TO FURTHER THE MISSION OF THE ORGANIZATION.**

**PART XI, LINE 8 - OTHER ADJUSTMENTS:**

**UNREALIZED GAIN ON FOREIGN CURRENCY TRANSACTION 42,834.**

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

**UNREALIZED GAIN ON FOREIGN CURRENCY TRANSACTION 42,834.**





**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization: **VIETNAM VETERANS MEMORIAL FUND, INC.**  
Employer identification number: **52-1149668**

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  Yes  No

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
EAST ASIA & THE PACIFIC - VIETNAM	1	1	PROGRAM SERVICES	REMOVAL OF UNEXPLODED ORDNANCE - SEE SCHEDULE F, PART IV	415,078.
<b>3 a</b> Sub-total .....	1	1			415,078.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	1	1			415,078.





Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* .....  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see Instructions for Form 5471)* .....  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .....  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* .....  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* .....  Yes  No

Schedule F (Form 990) 2010

**Part V Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

SCHEDULE F, PART I, LINE 2: THE ORGANIZATION DOES NOT MAKE GRANTS IN CONNECTION WITH ITS PROGRAM SERVICE ACTIVITIES OUTSIDE THE U.S. THE PROGRAM SERVICE ACTIVITIES DESCRIBED ON SCHEDULE F, PART I, LINE 3 REPRESENT A PROGRAM FOR THE REMOVAL OF UNEXPLODED ORDNANCE IN VIETNAM.

SCHEDULE F, PART I, LINE 3: PROJECT RENEW IS THE FIRST COMPREHENSIVE MANAGEMENT APPROACH UNDERTAKEN IN VIETNAM TO RESTORE THE ENVIRONMENT AND NEUTRALIZE THE EFFECTS OF WAR. ITS WORK IS TO HELP REDUCE THE RISK OF THE MORE THAN 350,000 TONS OF UNEXPLODED ORDNANCE (UXO) LEFT FROM THE WAR, MUCH OF IT IN CENTRAL VIETNAM IN AREAS WHERE FARMERS WORK AND CHILDREN PLAY. PROJECT RENEW WAS LAUNCHED IN DECEMBER 2000 BY THE VIETNAM VETERANS MEMORIAL FUND IN PARTNERSHIP WITH THE QUANG TRI PROVINCE PEOPLE'S COMMITTEE. IN ADDITION TO CLEARING LANDMINES AND UXO FROM CONTAMINATED AREAS, PROJECT RENEW PERFORMS MANY OTHER VALUABLE SERVICES: IT PURSUES MINE-RISK EDUCATION THROUGH TELEVISION AND RADIO SPOTS AND A VARIETY OF IN-PERSON PROGRAMS. IT PROVIDES EMERGENCY MEDICAL SERVICES AND PROSTHETIC LIMBS FOR AMPUTEES. IT GIVES JOB TRAINING AND ASSISTANCE TO LANDMINE VICTIMS TO HELP THEM ATTAIN SUSTAINABLE INCOME.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		FUNDRAISING GALA		NONE	
		(event type)	(event type)	(total number)	
Revenue	<b>1</b> Gross receipts .....	202,875.			202,875.
	<b>2</b> Less: Charitable contributions .....	168,937.			168,937.
	<b>3</b> Gross income (line 1 minus line 2) .....	33,938.			33,938.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....	9,114.			9,114.
	<b>7</b> Food and beverages .....	7,937.			7,937.
	<b>8</b> Entertainment .....	7,830.			7,830.
	<b>9</b> Other direct expenses .....	9,057.			9,057.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				( 33,938 )
	<b>11</b> Net income summary. Combine line 3, column (d), and line 10 .....				0.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		<b>1</b> Gross revenue .....			
Direct Expenses	<b>2</b> Cash prizes .....				
	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....				
	<b>5</b> Other direct expenses .....				
	<b>6</b> Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....				( _____ )	
<b>8</b> Net gaming income summary. Combine line 1, column d, and line 7 .....					

**9** Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_



- 11** Does the organization operate gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity operated in:
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.
- c** If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:**

(I) NAME OF FUNDRAISER: CREATIVE DIRECT RESPONSE

(I) ADDRESS OF FUNDRAISER: 1682 VILLAGE GREEN, CROFTON, MD 21114

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

Open to Public Inspection

Name of the organization

VIETNAM VETERANS MEMORIAL FUND, INC.

Employer identification number

52-1149668

**Part I Questions Regarding Compensation**

	Yes	No
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel  <input type="checkbox"/> Travel for companions  <input checked="" type="checkbox"/> Tax indemnification and gross-up payments  <input type="checkbox"/> Discretionary spending account                 </p> <p> <input type="checkbox"/> Housing allowance or residence for personal use  <input type="checkbox"/> Payments for business use of personal residence  <input type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)                 </p>		
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....</p>	X	
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? .....</p>	X	
<p><b>3</b> Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <p> <input type="checkbox"/> Compensation committee  <input type="checkbox"/> Independent compensation consultant  <input type="checkbox"/> Form 990 of other organizations                 </p> <p> <input type="checkbox"/> Written employment contract  <input checked="" type="checkbox"/> Compensation survey or study  <input checked="" type="checkbox"/> Approval by the board or compensation committee                 </p>		
<p><b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment from the organization or a related organization? .....</p>		X
<p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....</p>	X	
<p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? .....</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>		X
<p><b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b></p>		
<p><b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization? .....</p>		X
<p><b>b</b> Any related organization? .....</p> <p>If "Yes" to line 5a or 5b, describe in Part III.</p>		X
<p><b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization? .....</p>		X
<p><b>b</b> Any related organization? .....</p> <p>If "Yes" to line 6a or 6b, describe in Part III.</p>		X
<p><b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III .....</p>		X
<p><b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....</p>		X
<p><b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....</p>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2010

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JAN C. SCRUGGS	(i)	155,631.	0.	72,500.	23,063.	13,484.	264,678.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 DANIEL W. REESE	(i)	179,151.	0.	0.	17,532.	14,006.	210,689.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

PART I, LINE 1A: JAN SCRUGGS, PRESIDENT, RECEIVED TWO TAX GROSS-UP PAYMENTS IN 2010. ONE WAS TO COVER THE INCOME TAXES ON A LIFE INSURANCE PREMIUM PAID BY VVMF. THE GROSS-UP PAYMENT OF \$9,732 WAS REPORTED AS TAXABLE INCOME TO JAN SCRUGGS.

THE SECOND GROSS-UP PAYMENT WAS FOR \$911 TO COVER FICA TAXES ON THE EMPLOYER CONTRIBUTIONS TO MR. SCRUGGS' 457 DEFERRED COMPENSATION PLAN. THIS PAYMENT WAS REPORTED AS TAXABLE INCOME TO JAN SCRUGGS.

PART I, LINE 4B: IN RECOGNITION OF HIS SERVICES TO VVMF, THE ORGANIZATION MAKES CONTRIBUTIONS TO A DEFERRED COMPENSATION PLAN ON BEHALF OF VVMF'S FOUNDER AND PRESIDENT, JAN SCRUGGS. MR. SCRUGGS' REPORTED SALARY FOR 2010 INCLUDES DEFERRED COMPENSATION UNDER SECTION 457(B), IN THE AMOUNT OF \$16,500, AND SECTION 457(F), IN THE AMOUNT OF \$45,537, FOR A TOTAL OF \$61,857 IN DEFERRED COMPENSATION.





**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2010**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

Name of the organization **VIETNAM VETERANS MEMORIAL FUND, INC.** Employer identification number **52-1149668**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1	29,919.	COST
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2010)

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

VIETNAM VETERANS MEMORIAL FUND, INC.

Employer identification number

52-1149668

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EDUCATE ON THE IMPACTS OF THE VIETNAM WAR ERA.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

DISPLAYED IN THE EDUCATION CENTER.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

THE ORGANIZATION PLANS, ORGANIZES AND CONDUCTS A NUMBER OF CEREMONIES  
AT THE MEMORIAL AND ELSEWHERE TO BRING PEOPLE TOGETHER TO REMEMBER AND  
HONOR THE MEN AND WOMEN WHO SERVED IN THE VIETNAM WAR AND THOSE WHO  
DIED. CEREMONIES ARE CONDUCTED EACH YEAR ON MEMORIAL DAY, VETERANS  
DAY, FATHERS DAY, MOTHERS DAY, IN MEMORY DAY AND CHRISTMAS TO  
RECOGNIZE, REMEMBER AND HONOR THOSE WHO SERVED AND DIED AS WELL AS TO  
BRING HEALING TO THEIR FAMILIES, THEIR FRIENDS AND OUR NATION.

EXPENSES \$ 370,314. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

THE ORGANIZATION PROMOTES HEALING AND PROVIDES EDUCATION ABOUT THE  
IMPACT OF THE VIETNAM WAR THROUGH ITS TRAVELING MEMORIAL CALLED "THE  
WALL THAT HEALS". THE ORGANIZATION EXHIBITS A HALF-SCALE REPLICA OF  
THE VIETNAM VETERANS MEMORIAL IN CITIES AND LOCATIONS THROUGHOUT THE  
UNITED STATES, MAKING IT POSSIBLE FOR MILLIONS OF INDIVIDUALS WHO ARE  
UNABLE TO TRAVEL TO WASHINGTON, D.C. TO RECOGNIZE, REMEMBER AND HONOR  
THOSE WHO SERVED AND DIED, AND TO EXPERIENCE A CONNECTION WITH LOST  
COMRADES AND LOVED ONES. THE TRAVELING MEMORIAL ALSO INCLUDES AN  
EDUCATIONAL MUSEUM AND AN INFORMATION CENTER TO ASSIST VISITORS IN  
FINDING NAMES ON THE MEMORIAL. THIS YEAR, THE ORGANIZATION BROUGHT THE



Name of the organization VIETNAM VETERANS MEMORIAL FUND, INC.	Employer identification number 52-1149668
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WALL THAT HEALS AND THE TRAVELING MUSEUM AND INFORMATION CENTER TO 23  
LOCATIONS IN THE UNITED STATES AND BROUGHT THE MUSEUM COMPONENT TO TWO  
ADDITIONAL LOCATIONS REACHING THOUSANDS OF VISITORS.

EXPENSES \$ 385,349. INCLUDING GRANTS OF \$ 0. REVENUE \$ 108,500.

THE ORGANIZATION WORKS IN COOPERATION WITH THE NATIONAL PARK SERVICE TO  
PROVIDE FOR SPECIAL MAINTENANCE NEEDS OF THE VIETNAM VETERANS MEMORIAL  
IN WASHINGTON, D.C., INCLUDING THE ADJACENT THREE SERVICEMAN STATUE,  
FLAGPOLE AND THE THREE-ACRE SITE WHERE THE VIETNAM VETERANS MEMORIAL IS  
LOCATED, TO MAINTAIN THE SITE'S FUNCTION AS A PLACE OF REFLECTION ON  
THE VIETNAM WAR, A PLACE OF HONOR, RECOGNITION AND REMEMBRANCE OF THOSE  
WHO SERVED AND THOSE WHO DIED, A PLACE OF SPIRITUAL CONNECTION WITH  
LOST COMRADES AND LOVED ONES, AND A SYMBOL OF HEALING FOR OUR NATION.

THE MEMORIAL HAS BEEN VISITED BY MORE THAN 80 MILLION PEOPLE, MAKING IT  
ONE OF THE MOST VISITED MEMORIALS ON THE NATIONAL MALL. THIS YEAR 4.6  
MILLION PEOPLE VISITED THE VIETNAM VETERANS MEMORIAL IN WASHINGTON D.C.

EXPENSES \$ 322,269. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

THE ORGANIZATION EDUCATES STUDENTS ABOUT THE IMPACT OF THE VIETNAM WAR  
AND PRESERVES THE LEGACY OF THE VIETNAM VETERANS MEMORIAL THROUGH ITS  
PROGRAMS RELATED TO THE EDUCATION OF STUDENTS AND TEACHERS REGARDING  
THE VIETNAM WAR, THE VIETNAM VETERANS MEMORIAL AND THE MEMORIAL'S  
LEGACY IN CULTURE AND SOCIETY. THE ORGANIZATION'S EDUCATION PROGRAMS  
REACH TEACHERS AND STUDENTS FROM GRADES 7 TO 12 AS WELL AS HIGHER  
EDUCATION.

EXPENSES \$ 302,611. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

THE ORGANIZATION IS DEVELOPING AN EDUCATION CENTER THAT WILL BE LOCATED

Name of the organization VIETNAM VETERANS MEMORIAL FUND, INC.	Employer identification number 52-1149668
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ADJACENT TO THE VIETNAM VETERANS MEMORIAL ON THE NATIONAL MALL IN WASHINGTON D.C. THE EDUCATION CENTER WILL INCLUDE INTERACTIVE EXHIBITS AND PRIMARY SOURCE MATERIALS TO PERSONALIZE THE NAMES ON THE WALL TO HELP VISITORS GAIN A GREATER UNDERSTANDING OF THE COURAGE AND PERSONAL SACRIFICE OF THE INDIVIDUALS WHOSE NAMES ARE INSCRIBED ON THE MEMORIAL. THE EDUCATION CENTER WILL ALSO PROMOTE A GREATER UNDERSTANDING OF THE VIETNAM WAR AND THE VIETNAM WAR ERA. AS DISCLOSED IN ITEM 4C, DURING 2010, THE ORGANIZATION'S CAPITAL EXPENDITURES RELATED TO THE DEVELOPMENT OF THE EDUCATION CENTER TOTALED \$1,312,192.

FORM 990, PART VI, SECTION A, LINE 3: IN EARLY 2010, THE ORGANIZATION OUTSOURCED THE FINANCIAL ACCOUNTING OPERATIONS AND PROGRAM OVERSIGHT OF PROJECT RENEW RESPONSIBILITIES TO AN INDEPENDENT CONTRACTOR. AS OF MAY 2010, THE FINANCIAL ACCOUNTING OPERATIONS AND PROGRAM OVERSIGHT OF PROJECT RENEW ARE THE RESPONSIBILITY OF VVMF MANAGEMENT.

FORM 990, PART VI, SECTION B, LINE 11: A CPA FIRM PREPARES THE FORM 990 AND PROVIDES A DRAFT COPY TO THE CFO AND THE BOARD FOR THEIR REVIEW AND APPROVAL. THE FINANCE AND AUDIT COMMITTEE REVIEWS THE RETURN IN DETAIL. A CONFERENCE CALL TAKES PLACE TO DISCUSS THE RETURN AND RESPOND TO QUESTIONS. ANY NECESSARY REVISIONS ARE MADE AND THE REVISED DRAFT IS THEN SENT TO THE BOARD FOR REVIEW PRIOR TO THE 990 BEING ISSUED FINAL. THE CFO THEN APPROVES THE 990 FOR ASSEMBLY AND SIGNS THE FINAL FORM.

FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST POLICY IS REVIEWED AND ACKNOWLEDGED ANNUALLY BY OFFICERS AND DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 15: EXECUTIVE COMMITTEE REVIEW OF

Name of the organization VIETNAM VETERANS MEMORIAL FUND, INC.	Employer identification number 52-1149668
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CONTRACT AND SALARY REQUIREMENTS BASED ON SALARY COMPARISON DATA PROVIDED BY INDEPENDENT SURVEY AND CONTEMPORANEOUS DOCUMENTATION OF THE DECISION WAS MADE BY THE COMMITTEE FOR THE PRESIDENT/CEO EMPLOYMENT CONTRACT AND THE CONTRACTS OF OTHER OFFICERS AND KEY EMPLOYEES OF THE ORGANIZATION.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:  
AL, AK, AZ, AR, CA, CT, DC, FL, GA, HI, IL, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NV, NH  
NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, UT, VA, WA, WV, WI, WY

FORM 990, PART VI, SECTION C, LINE 18: VVMF COMPLIES WITH SECTION 6104 AND MAKES ITS FORM 1023, 990 AND 990-T (IF APPLICABLE) AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST FROM THE VVMF OFFICE, ON GUIDESTAR.COM, ON THE WEBSITE OF THE BETTER BUSINESS BUREAU WWW.BBB.ORG, AND ON ITS OWN WEBSITE, WWW.VVMF.ORG.

FORM 990, PART VI, SECTION C, LINE 19: ALL DOCUMENTS SUCH AS GOVERNING DOCUMENTS, CONFLICT OF INTEREST AND A COPY OF VVMF'S FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST FROM THE VVMF OFFICE.

FORM 990, PART VII, SECTION A, LINE 1A; LISTING OF OFFICERS AND DIRECTORS: AS OF MAY 2010, ROBERT H. FRANK IS NO LONGER AN OFFICER OR DIRECTOR OF VVMF.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS:	296,813.
DONATED SERVICES AND USE OF FACILITIES:	-304,439.
UNREALIZED GAIN ON FOREIGN CURRENCY TRANSACTION	42,834.

Name of the organization VIETNAM VETERANS MEMORIAL FUND, INC.	Employer identification number 52-1149668
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TOTAL TO FORM 990, PART XI, LINE 5 35,208.

SCHEDULE D, PART IX, OTHER ASSETS:

EXPLANATION FOR EDUCATION CENTER ASSET

VVMF IS CONDUCTING A CAPITAL CAMPAIGN TO RAISE FUNDS TO BUILD AN EDUCATION CENTER ON THE MALL NEAR THE VIETNAM VETERANS MEMORIAL IN WASHINGTON, DC. THE EDUCATION CENTER WILL HELP VISITORS UNDERSTAND THE COURAGE, SACRIFICE AND DEVOTION OF THOSE WHO SERVED OUR COUNTRY. THROUGH INTERACTIVE EXHIBITS AND PRIMARY SOURCE MATERIALS, VISITORS WILL BE ABLE TO BETTER UNDERSTAND THE PROFOUND IMPACT THE VIETNAM WAR HAD ON THEIR FAMILY MEMBERS, THEIR HOME TOWNS, THEIR COMMUNITIES, AND THE NATION. ALL COSTS RELATED TO THE DESIGN, PLANNING AND CONSTRUCTION OF THE CENTER ARE CAPITALIZED AS WORK IN PROGRESS. UPON COMPLETION OF CONSTRUCTION, THE EDUCATION CENTER WILL BE DONATED TO THE NATIONAL PARK SERVICE, AT WHICH TIME ALL CAPITALIZED COSTS WILL BE EXPENSED. VVMF'S TOTAL NET ASSETS AS OF DECEMBER 31, 2010 INCLUDES \$16,580,374 RESTRICTED FOR THE DEVELOPMENT AND BUILDING OF THE EDUCATION CENTER.

PART I LINES 17, 18 AND 19 PRIOR YEAR COLUMN:

EXPLANATION FOR AMENDED BALANCES OF PRIOR YEAR OTHER EXPENSES

THE PRIOR YEAR BALANCES WERE CORRECTED ON THIS AMENDED RETURN TO AGREE WITH PRIOR RETURN.

2010 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE														
8	(D)PHONE	11/09/91	SL	3.00		HY16	4,776.				4,776.	4,776.		0.	
9	(D)COMPUTER	12/16/91	SL	3.00		HY16	3,312.				3,312.	3,312.		0.	
10	(D)FAX	12/16/91	SL	3.00		HY16	854.				854.	854.		0.	
11	(D)REFRIGERATOR	01/25/92	SL	3.00		HY16	104.				104.	104.		0.	
12	(D)MICROWAVE	03/31/92	SL	3.00		HY16	122.				122.	122.		0.	
13	(D)PHONE	05/15/92	SL	3.00		HY16	552.				552.	552.		0.	
14	(D)COPIER	05/11/94	SL	3.00		HY16	5,000.				5,000.	5,000.		0.	
15	(D)FURNITURE	01/13/95	SL	3.00		HY16	1,856.				1,856.	1,856.		0.	
16	(D)COMPUTER	03/27/95	SL	3.00		HY16	572.				572.	572.		0.	
17	(D)FURNITURE	09/21/95	SL	3.00		HY16	1,999.				1,999.	1,999.		0.	
18	(D)COPIER	12/12/95	SL	3.00		HY16	810.				810.	810.		0.	
19	(D)TV	04/08/96	SL	3.00		HY16	304.				304.	304.		0.	
20	(D)PANEL	06/25/96	SL	3.00		HY16	252.				252.	252.		0.	
21	(D)COMPUTER	07/22/96	SL	3.00		HY16	3,400.				3,400.	3,400.		0.	
22	(D)PHONE	08/27/96	SL	3.00		HY16	304.				304.	304.		0.	
23	(D)COMPUTER	11/13/96	SL	3.00		HY16	1,899.				1,899.	1,899.		0.	
24	FILE CABINET	12/10/96	SL	3.00		HY16	130.				130.	130.		0.	130.

2010 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
25	(D)FAX	12/17/96	SL	3.00		HY16	500.				500.	500.		0.	
26	(D)PRINTER	12/16/96	SL	3.00		HY16	200.				200.	200.		0.	
27	(D)COMPUTER	12/26/96	SL	3.00		HY16	1,617.				1,617.	1,617.		0.	
28	(D)CAR CARRIER	04/15/97	SL	3.00		HY16	405.				405.	405.		0.	
29	(D)FURNITURE	06/24/97	SL	3.00		HY16	3,096.				3,096.	3,096.		0.	
30	(D)FURNITURE	06/30/97	SL	3.00		HY16	686.				686.	686.		0.	
31	(D)PHONE WIRING	07/01/97	SL	3.00		HY16	3,671.				3,671.	3,671.		0.	
32	(D)COOLER	07/08/97	SL	3.00		HY16	369.				369.	369.		0.	
33	(D)PRINTER	07/09/97	SL	3.00		HY16	400.				400.	400.		0.	
34	(D)PRINTER	07/09/97	SL	3.00		HY16	400.				400.	400.		0.	
35	(D)REFRIGERATOR	07/15/97	SL	3.00		HY16	378.				378.	378.		0.	
36	(D)COUNTERTOP	08/01/97	SL	3.00		HY16	1,640.				1,640.	1,640.		0.	
37	(D)PRINTER	08/07/97	SL	3.00		HY16	400.				400.	400.		0.	
38	(D)WIRING	09/02/97	SL	3.00		HY16	1,160.				1,160.	1,160.		0.	
39	(D)PHONE WIRING	09/15/97	SL	3.00		HY16	396.				396.	396.		0.	
40	(D)PHONE WIRING	09/16/97	SL	3.00		HY16	521.				521.	521.		0.	
41	(D)PRINTER	12/02/97	SL	3.00		HY16	350.				350.	350.		0.	
42	(D)CABLE WIRING	03/07/98	SL	3.00		HY16	1,046.				1,046.	1,046.		0.	

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43	(D)HARDWARE INSTALL	03/19/98	SL	3.00	HY16	1,948.				1,948.	1,948.		0.	
44	(D)2 COMPUTER	03/19/98	SL	3.00	HY16	3,646.				3,646.	3,646.		0.	
45	(D)COMPUTER EQUIPMENT	04/14/98	SL	3.00	HY16	1,187.				1,187.	1,187.		0.	
46	DESKS	04/03/98	SL	3.00	HY16	630.				630.	630.		0.	630.
47	FILE CABINET	04/03/98	SL	3.00	HY16	330.				330.	330.		0.	330.
48	(D)CHAIRS	04/03/98	SL	3.00	HY16	765.				765.	765.		0.	
49	(D)PRINTER STAND	04/03/98	SL	3.00	HY16	180.				180.	180.		0.	
50	(D)PRINTER	04/13/98	SL	3.00	HY16	262.				262.	262.		0.	
51	(D)PRINTER	06/19/98	SL	3.00	HY16	747.				747.	747.		0.	
52	(D)PHONE WIRING	06/14/98	SL	3.00	HY16	800.				800.	800.		0.	
53	(D)COMPUTER	05/12/98	SL	3.00	HY16	1,134.				1,134.	1,134.		0.	
54	(D)SUPPLIES & OFFICE FURNITURE	05/26/98	SL	3.00	HY16	1,357.				1,357.	1,357.		0.	
55	FILE CABINET	06/26/98	SL	3.00	HY16	800.				800.	800.		0.	800.
56	(D)PHONE SYSTEM	04/06/98	SL	3.00	HY16	9,606.				9,606.	9,606.		0.	
57	(D)CABLE INSTALLATION	07/31/98	SL	3.00	HY16	684.				684.	684.		0.	
58	(D)FILE CABINET	08/25/98	SL	3.00	HY16	240.				240.	240.		0.	
59	FAX MACHINE	09/29/98	SL	3.00	HY16	250.				250.	250.		0.	250.
60	(D)STAPLES	09/30/98	SL	3.00	HY16	799.				799.	799.		0.	

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61	(D)HP SCANNER	10/20/98	SL	5.00		HY16	348.				348.	348.		0.	
62	(D)STAPLES	11/05/98	SL	5.00		HY16	240.				240.	240.		0.	
63	(D)LOVESEAT	01/07/99	SL	3.00		HY16	633.				633.	633.		0.	
64	GUEST CHAIRS - 2	01/07/99	SL	3.00		HY16	551.				551.	551.		0.	551.
65	(D)CHERRY COFFEE TABLE	01/07/99	SL	3.00		HY16	227.				227.	227.		0.	
66	(D)CHERRY ENDTABLE - 2	01/07/99	SL	3.00		HY16	454.				454.	454.		0.	
67	(D)FAX MACHINE	09/20/99	SL	3.00		HY16	585.				585.	585.		0.	
68	FURNITURE	11/11/99	SL	3.00		HY16	8,958.				8,958.	8,958.		0.	8,958.
69	FURNITURE	11/11/99	SL	3.00		HY16	7,483.				7,483.	7,483.		0.	7,483.
70	FURNITURE	12/01/99	SL	3.00		HY16	811.				811.	811.		0.	811.
71	FURNITURE	12/01/99	SL	3.00		HY16	1,607.				1,607.	1,607.		0.	1,607.
72	FURNITURE	12/01/99	SL	3.00		HY16	1,666.				1,666.	1,666.		0.	1,666.
73	FURNITURE	12/01/99	SL	3.00		HY16	6,788.				6,788.	6,788.		0.	6,788.
74	FURNITURE	12/31/99	SL	3.00		HY16	1,279.				1,279.	1,279.		0.	1,279.
75	FURNITURE	12/31/99	SL	3.00		HY16	8,566.				8,566.	8,566.		0.	8,566.
76	(D)COMPUTER EQUIPMENT	02/03/00	SL	3.00		HY16	7,406.				7,406.	7,406.		0.	
77	(D)COMPUTER EQUIPMENT	02/25/00	SL	3.00		HY16	1,601.				1,601.	1,601.		0.	
78	(D)ART DISPLAY	02/28/00	SL	3.00		HY16	3,807.				3,807.	3,807.		0.	

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79	(D)HAUGHT DESIGNS	02/28/00	SL	3.00		HY16	890.				890.	890.		0.	
80	(D)COMPUTER EQUIPMENT	03/03/00	SL	3.00		HY16	1,348.				1,348.	1,348.		0.	
81	(D)HAUGHT DESIGNS	03/06/00	SL	3.00		HY16	1,919.				1,919.	1,919.		0.	
82	(D)HAUGHT DESIGNS	03/22/00	SL	3.00		HY16	748.				748.	748.		0.	
83	(D)ADV PREMIUM WEB SETUP	02/28/00	SL	5.00		HY16	2,550.				2,550.	2,550.		0.	
84	(D)HAUGHT DESIGNS	05/15/00	SL	3.00		HY16	917.				917.	917.		0.	
85	(D)COMPUTER FRANK&CO	08/28/00	SL	3.00		HY16	1,847.				1,847.	1,847.		0.	
86	(D)COMPUTER FRANK&CO	12/22/00	SL	3.00		HY16	416.				416.	416.		0.	
87	(D)DELL COMPUTER	06/15/01	SL	3.00		HY16	1,202.				1,202.	1,202.		0.	
88	(D)SERIES 5M & MULBERRY	12/26/01	SL	3.00		HY16	563.				563.	563.		0.	
89	(D)DELL COMPUTER	06/19/02	SL	3.00		HY16	4,031.				4,031.	4,031.		0.	
90	(D)CONSOLE TABLE	09/23/02	SL	3.00		HY16	380.				380.	380.		0.	
91	(D)10 FUJITSU COMPUTERS	11/01/02	SL	3.00		HY16	5,000.				5,000.	5,000.		0.	
92	2 DELL LAPTOPS	02/14/03	SL	3.00		HY16	4,237.				4,237.	4,237.		0.	4,237.
93	DELL COMPUTER	11/12/03	SL	3.00		HY16	2,310.				2,310.	2,310.		0.	2,310.
94	DELL COMPUTER	03/24/03	SL	3.00		HY16	1,280.				1,280.	1,280.		0.	1,280.
95	DELL COMPUTER	03/11/04	SL	3.00		HY16	6,555.				6,555.	6,555.		0.	6,555.
96	DELL COMPUTER	05/01/04	SL	3.00		HY16	2,375.				2,375.	2,375.		0.	2,375.

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97	DELL SERVER LAPTOP	07/01/04	SL	3.00		HY16	5,063.				5,063.	5,063.		0.	5,063.
98	(D)TELEPHONE SYSTEMS	08/01/04	SL	3.00		HY16	7,557.				7,557.	7,557.		0.	
99	(D)OFFICE CHAIR	03/31/05	SL	3.00		HY16	735.				735.	735.		0.	
100	COMPUTER MONITOR	04/29/05	SL	3.00		HY16	433.				433.	433.		0.	433.
101	COMPUTER	06/28/05	SL	3.00		HY16	421.				421.	421.		0.	421.
102	COMPUTER	08/22/05	SL	3.00		HY16	977.				977.	977.		0.	977.
103	COMPUTER	01/24/07	SL	3.00		HY16	606.				606.	505.		101.	606.
104	DESKTOP COMPUTER	02/18/07	SL	3.00		HY16	966.				966.	778.		188.	966.
105	DESKTOP COMPUTER	02/18/07	SL	3.00		HY16	966.				966.	778.		188.	966.
106	LAPTOP COMPUTER	06/22/07	SL	3.00		HY16	1,385.				1,385.	962.		423.	1,385.
107	LAPTOP COMPUTER	06/22/07	SL	3.00		HY16	1,385.				1,385.	962.		423.	1,385.
108	DESKS	06/11/07	SL	3.00		HY16	3,850.				3,850.	2,674.		1,176.	3,850.
109	COMPUTERS	06/30/07	SL	3.00		HY16	3,633.				3,633.	2,422.		1,211.	3,633.
110	COMPUTERS	09/30/07	SL	3.00		HY16	3,459.				3,459.	2,018.		1,441.	3,459.
111	COMPUTERS	12/17/07	SL	3.00		HY16	2,714.				2,714.	1,357.		1,357.	2,714.
112	COMPUTERS	03/14/08	SL	3.00		HY16	4,650.				4,650.	2,777.		1,550.	4,327.
113	COMPUTERS	03/19/08	SL	3.00		HY16	6,307.				6,307.	3,765.		2,102.	5,867.
114	COMPUTERS	03/31/08	SL	3.00		HY16	683.				683.	398.		228.	626.

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115	OFFICE FURNITURE	04/11/08	SL	3.00		HY16	3,700.				3,700.	2,158.		1,233.	3,391.
116	COMPUTERS	11/04/08	SL	3.00		HY16	1,195.				1,195.	465.		398.	863.
117	COMPUTER	01/21/09	SL	3.00		HY16	1,535.				1,535.	512.		512.	1,024.
118	COMPUTER	03/20/09	SL	3.00		HY16	1,018.				1,018.	255.		339.	594.
119	(D)PHONE SYSTEM - REPLACED BY NEW SYSTEM	06/30/09	SL	3.00		HY16	11,835.				11,835.	1,972.		2,959.	
120	COMPUTER	07/14/09	SL	3.00		HY16	1,364.				1,364.	227.		455.	682.
121	FURNITURE	07/31/09	SL	7.00		HY16	1,848.				1,848.	110.		264.	374.
122	FURNITURE	09/19/09	SL	7.00		HY16	38,739.				38,739.	1,384.		5,534.	6,918.
123	ADDITIONAL PHONES	10/21/09	SL	7.00		HY16	1,326.				1,326.	47.		189.	236.
124	SECURITY SYSTEMS	11/12/09	SL	7.00		HY16	4,526.				4,526.	108.		647.	755.
157	HP PROBOOK	03/09/10	SL	3.00		HY16	630.				630.			175.	175.
158	COMPUTER	04/11/10	SL	3.00		HY16	600.				600.			150.	150.
159	DESKS	05/01/10	SL	7.00		HY16	407.				407.			39.	39.
160	FILE CABINET	05/08/10	SL	7.00		HY16	330.				330.			31.	31.
161	CHAIRS	05/15/10	SL	7.00		HY16	455.				455.			43.	43.
162	OPTOMA PROJECTOR	06/07/10	SL	3.00		HY16	708.				708.			138.	138.
163	BATTERY BACKUP	04/28/10	SL	3.00		HY16	1,274.				1,274.			283.	283.
164	DELL VOSTRO COMPUTER	05/01/10	SL	3.00		HY16	1,029.				1,029.			229.	229.

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165	CLOSET DOOR LOCK	05/10/10	SL	3.00			595.				595.			132.	132.
166	ACER LAPTOP	05/28/10	SL	3.00			340.				340.			66.	66.
167	BATTERY BACKUP	08/02/10	SL	3.00			613.				613.			85.	85.
168	DELL QUAD COMPUTERS	08/24/10	SL	3.00			3,078.				3,078.			342.	342.
169	DELL QUAD COMPUTER	08/24/10	SL	3.00			614.				614.			68.	68.
170	PHONE SYSTEM	10/06/10	SL	3.00			6,709.				6,709.			559.	559.
171	DELL DESKTOP COMPUTERS	11/16/10	SL	3.00			1,519.				1,519.			42.	42.
172	SAMSUNG LCD MONITOR	11/17/10	SL	3.00			487.				487.			14.	14.
173	CONFERENCE ROOM TELEVISION	12/01/10	SL	3.00			499.				499.			14.	14.
174	IPAD 16GB 3G	12/20/10	SL	3.00			828.				828.			0.	0.
175	IPAD 16GB	12/20/10	SL	3.00			598.				598.			0.	0.
	* 990 PAGE 10 TOTAL - FURNITURE						294,613.				294,613.	202,244.		25,328.	110,531.
	FURNITURE & EQUIPMENT - TRAVELLING WALL														
156	FURNITURE	04/01/99	SL	10.00			40,990.				40,990.	40,990.		0.	40,990.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIPMENT - TRAV						40,990.				40,990.	40,990.		0.	40,990.
	TENANT IMPROVEMENT														
125	OFFICE BUILDOUT	10/01/09	SL	6.00			41,540.				41,540.	1,731.		6,923.	8,654.
	TENANT IMPROVEMENT														
126	CONCESSIONS	10/01/09	SL	6.00			236,880.				236,880.	9,870.		39,480.	49,350.

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	* 990 PAGE 10 TOTAL - TENANT IMPROVEMENT						278,420.				278,420.	11,601.		46,403.	58,004.
	VEHICLES - PROJECT RENEW														
140	VEHICLES - PROJECT RENEW	06/30/07	SL	5.00		HY16	101,450.				101,450.	50,725.		20,290.	71,015.
	* 990 PAGE 10 TOTAL - VEHICLES - PROJECT RENEW						101,450.				101,450.	50,725.		20,290.	71,015.
	TRAVELLING WALL REPLICA														
132	NEW TRAVEL WALL REPLICA	12/19/02	SL	10.00		HY16	11,967.				11,967.	8,377.		1,197.	9,574.
133	NEW TRAVEL WALL REPLICA	03/12/03	SL	10.00		HY16	12,068.				12,068.	8,246.		1,207.	9,453.
134	NEW TRAVEL WALL REPLICA	03/24/03	SL	10.00		HY16	11,967.				11,967.	8,177.		1,197.	9,374.
135	NEW TRAVEL WALL REPLICA	04/28/03	SL	10.00		HY16	16,306.				16,306.	10,817.		1,631.	12,448.
136	NEW TRAVEL WALL REPLICA	11/10/05	SL	10.00		HY16	10,673.				10,673.	4,447.		1,067.	5,514.
137	NEW TRAVEL WALL REPLICA	12/14/05	SL	10.00		HY16	6,800.				6,800.	2,777.		680.	3,457.
138	NEW TRAVEL WALL REPLICA	03/31/05	SL	10.00		HY16	39,154.				39,154.	14,683.		3,915.	18,598.
139	NEW TRAVEL WALL REPLICA	07/01/09	SL	10.00		HY16	23,778.				23,778.	1,189.		2,378.	3,567.
176	TRAVELING WALL PANELS X2	05/06/10	SL	5.00		HY16	1,500.				1,500.			200.	200.
177	TRAVEL WALL PANEL	06/09/10	SL	5.00		HY16	873.				873.			102.	102.
178	TWTH TRUCK COMPUTER	10/08/10	SL	3.00		HY16	1,031.				1,031.			86.	86.
179	TWTH TRUCK PRINTER	10/08/10	SL	3.00		HY16	441.				441.			37.	37.
	* 990 PAGE 10 TOTAL - TRAVELLING WALL REPLICA						136,558.				136,558.	58,713.		13,697.	72,410.

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	TRAVELLING WALL MUSEUM EXHIBIT														
127	ORIGINAL EXP	04/01/08	SL	10.00		HY16	155,578.				155,578.	155,578.		0.	155,578.
128	(D)BAKERSFIELD TRUCK	01/31/01	SL	10.00		HY16	72,526.				72,526.	64,669.		0.	
129	FEATHERLITE TRAILER	01/31/01	SL	10.00		HY16	69,800.				69,800.	62,238.		6,980.	69,218.
130	UPDATES TO TRAILER	06/30/08	SL	10.00		HY16	169,950.				169,950.	21,244.		16,995.	38,239.
	* 990 PAGE 10 TOTAL - TRAVELLING WALL MUSEUM EXHIBIT						467,854.				467,854.	303,729.		23,975.	263,035.
	WEBSITE														
131	(D)OLD VVMF WEBSITE - REPLACED	12/20/07	SL	3.00		HY16	40,000.				40,000.	26,667.		2,222.	
141	TV WORLDWIDE WEB PAGE	06/30/05	SL	3.00		HY16	18,000.				18,000.	18,000.		0.	18,000.
180	CORPORATE ZEN - WEBSITE	03/31/10	SL	3.00		HY16	13,980.				13,980.			3,495.	3,495.
181	WEBSITE DEV - WFC SALSA	08/19/10	SL	3.00		HY16	8,000.				8,000.			889.	889.
182	WEBSITE - EDUCATION CENTER	01/01/10	SL	3.00		HY16	25,000.				25,000.			8,333.	8,333.
	* 990 PAGE 10 TOTAL - WEBSITE						104,980.				104,980.	44,667.		14,939.	30,717.
	TRAVELLING WALL - IRELAND														
143	(D)LAHR INDUSTRIES	04/01/99	SL	10.00		HY16	1,498.				1,498.	1,498.		0.	
144	(D)LAHR INDUSTRIES	04/01/99	SL	10.00		HY16	14,384.				14,384.	14,384.		0.	
145	(D)CENTRAL COAST	04/01/99	SL	10.00		HY16	3,375.				3,375.	3,375.		0.	
146	(D)ARCH. METAL FABRICATION	04/01/99	SL	10.00		HY16	1,250.				1,250.	1,250.		0.	

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
147	(D)LAHR INDUSTRIES	04/01/99	SL	10.00		HY16	3,375.				3,375.	3,375.		0.	
148	(D)YELLOW FREIGHT	04/01/99	SL	10.00		HY16	1,767.				1,767.	1,767.		0.	
149	(D)AMERICAN LASER	04/01/99	SL	10.00		HY16	27,700.				27,700.	27,700.		0.	
150	(D)YELLOW FREIGHT	04/01/99	SL	10.00		HY16	1,767.				1,767.	1,767.		0.	
151	(D)YELLOW FREIGHT	04/01/99	SL	10.00		HY16	668.				668.	668.		0.	
152	(D)EXACT EXPRESS	04/01/99	SL	10.00		HY16	668.				668.	668.		0.	
153	(D)AMERICAN LASER	04/01/99	SL	10.00		HY16	12,600.				12,600.	12,600.		0.	
154	(D)WELLS CARGO	04/01/99	SL	10.00		HY16	2,606.				2,606.	2,606.		0.	
155	(D)WELLS CARGO	04/01/99	SL	10.00		HY16	2,606.				2,606.	2,606.		0.	
	* 990 PAGE 10 TOTAL - TRAVELLING WALL - IRELAND						74,264.				74,264.	74,264.		0.	0.
	* GRAND TOTAL 990 PAGE 10 DEPR						1,499,129.				1,499,129.	786,933.		144,632.	646,702.

2010 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE											
8	(D) PHONE	110991	SL	3.00	16	4,776.			4,776.	4,776.		0.
9	(D) COMPUTER	121691	SL	3.00	16	3,312.			3,312.	3,312.		0.
10	(D) FAX	121691	SL	3.00	16	854.			854.	854.		0.
11	(D) REFRIGERATOR	012592	SL	3.00	16	104.			104.	104.		0.
12	(D) MICROWAVE	033192	SL	3.00	16	122.			122.	122.		0.
13	(D) PHONE	051592	SL	3.00	16	552.			552.	552.		0.
14	(D) COPIER	051194	SL	3.00	16	5,000.			5,000.	5,000.		0.
15	(D) FURNITURE	011395	SL	3.00	16	1,856.			1,856.	1,856.		0.
16	(D) COMPUTER	032795	SL	3.00	16	572.			572.	572.		0.
17	(D) FURNITURE	092195	SL	3.00	16	1,999.			1,999.	1,999.		0.
18	(D) COPIER	121295	SL	3.00	16	810.			810.	810.		0.
19	(D) TV	040896	SL	3.00	16	304.			304.	304.		0.
20	(D) PANEL	062596	SL	3.00	16	252.			252.	252.		0.
21	(D) COMPUTER	072296	SL	3.00	16	3,400.			3,400.	3,400.		0.
22	(D) PHONE	082796	SL	3.00	16	304.			304.	304.		0.
23	(D) COMPUTER	111396	SL	3.00	16	1,899.			1,899.	1,899.		0.
24	FILE CABINET	121096	SL	3.00	16	130.			130.	130.		0.



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- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
25	(D) FAX	12/17/96	SL	3.00	16	500.			500.	500.		0.
26	(D) PRINTER	12/16/96	SL	3.00	16	200.			200.	200.		0.
27	(D) COMPUTER	12/26/96	SL	3.00	16	1,617.			1,617.	1,617.		0.
28	(D) CAR CARRIER	04/15/97	SL	3.00	16	405.			405.	405.		0.
29	(D) FURNITURE	06/24/97	SL	3.00	16	3,096.			3,096.	3,096.		0.
30	(D) FURNITURE	06/30/97	SL	3.00	16	686.			686.	686.		0.
31	(D) PHONE WIRING	07/01/97	SL	3.00	16	3,671.			3,671.	3,671.		0.
32	(D) COOLER	07/08/97	SL	3.00	16	369.			369.	369.		0.
33	(D) PRINTER	07/09/97	SL	3.00	16	400.			400.	400.		0.
34	(D) PRINTER	07/09/97	SL	3.00	16	400.			400.	400.		0.
35	(D) REFRIGERATOR	07/15/97	SL	3.00	16	378.			378.	378.		0.
36	(D) COUNTERTOP	08/01/97	SL	3.00	16	1,640.			1,640.	1,640.		0.
37	(D) PRINTER	08/07/97	SL	3.00	16	400.			400.	400.		0.
38	(D) WIRING	09/02/97	SL	3.00	16	1,160.			1,160.	1,160.		0.
39	(D) PHONE WIRING	09/15/97	SL	3.00	16	396.			396.	396.		0.
40	(D) PHONE WIRING	09/16/97	SL	3.00	16	521.			521.	521.		0.
41	(D) PRINTER	12/02/97	SL	3.00	16	350.			350.	350.		0.
42	(D) CABLE WIRING	03/07/98	SL	3.00	16	1,046.			1,046.	1,046.		0.

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- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
43	(D)HARDWARE INSTALL	031998	SL	3.00	16	1,948.			1,948.	1,948.		0.
44	(D)2 COMPUTER (D)COMPUTER	031998	SL	3.00	16	3,646.			3,646.	3,646.		0.
45	EQUIPMENT	041498	SL	3.00	16	1,187.			1,187.	1,187.		0.
46	DESKS	040398	SL	3.00	16	630.			630.	630.		0.
47	FILE CABINET	040398	SL	3.00	16	330.			330.	330.		0.
48	(D)CHAIRS	040398	SL	3.00	16	765.			765.	765.		0.
49	(D)PRINTER STAND	040398	SL	3.00	16	180.			180.	180.		0.
50	(D)PRINTER	041398	SL	3.00	16	262.			262.	262.		0.
51	(D)PRINTER	061998	SL	3.00	16	747.			747.	747.		0.
52	(D)PHONE WIRING	061498	SL	3.00	16	800.			800.	800.		0.
53	(D)COMPUTER (D)SUPPLIES &	051298	SL	3.00	16	1,134.			1,134.	1,134.		0.
54	OFFICE FURNITURE	052698	SL	3.00	16	1,357.			1,357.	1,357.		0.
55	FILE CABINET	062698	SL	3.00	16	800.			800.	800.		0.
56	(D)PHONE SYSTEM (D)CABLE	040698	SL	3.00	16	9,606.			9,606.	9,606.		0.
57	INSTALLATION	073198	SL	3.00	16	684.			684.	684.		0.
58	(D)FILE CABINET	082598	SL	3.00	16	240.			240.	240.		0.
59	FAX MACHINE	092998	SL	3.00	16	250.			250.	250.		0.
60	(D)STAPLES	093098	SL	3.00	16	799.			799.	799.		0.

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- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
61	(D)HP SCANNER	102098	SL	5.00	16	348.			348.	348.		0.
62	(D)STAPLES	110598	SL	5.00	16	240.			240.	240.		0.
63	(D)LOVESEAT	010799	SL	3.00	16	633.			633.	633.		0.
64	GUEST CHAIRS - 2	010799	SL	3.00	16	551.			551.	551.		0.
65	(D)CHERRY COFFEE TABLE	010799	SL	3.00	16	227.			227.	227.		0.
66	(D)CHERRY ENDTABLE - 2	010799	SL	3.00	16	454.			454.	454.		0.
67	(D)FAX MACHINE	092099	SL	3.00	16	585.			585.	585.		0.
68	FURNITURE	111199	SL	3.00	16	8,958.			8,958.	8,958.		0.
69	FURNITURE	111199	SL	3.00	16	7,483.			7,483.	7,483.		0.
70	FURNITURE	120199	SL	3.00	16	811.			811.	811.		0.
71	FURNITURE	120199	SL	3.00	16	1,607.			1,607.	1,607.		0.
72	FURNITURE	120199	SL	3.00	16	1,666.			1,666.	1,666.		0.
73	FURNITURE	120199	SL	3.00	16	6,788.			6,788.	6,788.		0.
74	FURNITURE	123199	SL	3.00	16	1,279.			1,279.	1,279.		0.
75	FURNITURE	123199	SL	3.00	16	8,566.			8,566.	8,566.		0.
76	(D)COMPUTER EQUIPMENT	020300	SL	3.00	16	7,406.			7,406.	7,406.		0.
77	(D)COMPUTER EQUIPMENT	022500	SL	3.00	16	1,601.			1,601.	1,601.		0.
78	(D)ART DISPLAY	022800	SL	3.00	16	3,807.			3,807.	3,807.		0.

2010 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
79	(D)HAUGHT DESIGNS (D)COMPUTER	022800	SL	3.00	16	890.			890.	890.		0.
80	EQUIPMENT	030300	SL	3.00	16	1,348.			1,348.	1,348.		0.
81	(D)HAUGHT DESIGNS	030600	SL	3.00	16	1,919.			1,919.	1,919.		0.
82	(D)HAUGHT DESIGNS (D)ADV PREMIUM WEB	032200	SL	3.00	16	748.			748.	748.		0.
83	SETUP	022800	SL	5.00	16	2,550.			2,550.	2,550.		0.
84	(D)HAUGHT DESIGNS (D)COMPUTER	051500	SL	3.00	16	917.			917.	917.		0.
85	FRANK&CO (D)COMPUTER	082800	SL	3.00	16	1,847.			1,847.	1,847.		0.
86	FRANK&CO	122200	SL	3.00	16	416.			416.	416.		0.
87	(D)DELL COMPUTER (D)SERIES 5M &	061501	SL	3.00	16	1,202.			1,202.	1,202.		0.
88	MULBERRY	122601	SL	3.00	16	563.			563.	563.		0.
89	(D)DELL COMPUTER	061902	SL	3.00	16	4,031.			4,031.	4,031.		0.
90	(D)CONSOLE TABLE (D)10 FUJITSU	092302	SL	3.00	16	380.			380.	380.		0.
91	COMPUTERS	110102	SL	3.00	16	5,000.			5,000.	5,000.		0.
92	DELL LAPTOPS	021403	SL	3.00	16	4,237.			4,237.	4,237.		0.
93	DELL COMPUTER	111203	SL	3.00	16	2,310.			2,310.	2,310.		0.
94	DELL COMPUTER	032403	SL	3.00	16	1,280.			1,280.	1,280.		0.
95	DELL COMPUTER	031104	SL	3.00	16	6,555.			6,555.	6,555.		0.
96	DELL COMPUTER	050104	SL	3.00	16	2,375.			2,375.	2,375.		0.

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- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
97	DELL SERVER LAPTOP	070104	SL	3.00	16	5,063.			5,063.	5,063.		0.
98	(D) TELEPHONE SYSTEMS	080104	SL	3.00	16	7,557.			7,557.	7,557.		0.
99	(D) OFFICE CHAIR	033105	SL	3.00	16	735.			735.	735.		0.
100	COMPUTER MONITOR	042905	SL	3.00	16	433.			433.	433.		0.
101	COMPUTER	062805	SL	3.00	16	421.			421.	421.		0.
102	COMPUTER	082205	SL	3.00	16	977.			977.	977.		0.
103	COMPUTER	012407	SL	3.00	16	606.			606.	505.		101.
104	DESKTOP COMPUTER	021807	SL	3.00	16	966.			966.	778.		188.
105	DESKTOP COMPUTER	021807	SL	3.00	16	966.			966.	778.		188.
106	LAPTOP COMPUTER	062207	SL	3.00	16	1,385.			1,385.	962.		423.
107	LAPTOP COMPUTER	062207	SL	3.00	16	1,385.			1,385.	962.		423.
108	DESKS	061107	SL	3.00	16	3,850.			3,850.	2,674.		1,176.
109	COMPUTERS	063007	SL	3.00	16	3,633.			3,633.	2,422.		1,211.
110	COMPUTERS	093007	SL	3.00	16	3,459.			3,459.	2,018.		1,441.
111	COMPUTERS	121707	SL	3.00	16	2,714.			2,714.	1,357.		1,357.
112	COMPUTERS	031408	SL	3.00	16	4,650.			4,650.	2,777.		1,550.
113	COMPUTERS	031908	SL	3.00	16	6,307.			6,307.	3,765.		2,102.
114	COMPUTERS	033108	SL	3.00	16	683.			683.	398.		228.

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- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
115	OFFICE FURNITURE	041108	SL	3.00	16	3,700.			3,700.	2,158.		1,233.
116	COMPUTERS	110408	SL	3.00	16	1,195.			1,195.	465.		398.
117	COMPUTER	012109	SL	3.00	16	1,535.			1,535.	512.		512.
118	COMPUTER	032009	SL	3.00	16	1,018.			1,018.	255.		339.
119	(D)PHONE SYSTEM - REPLACED BY NEW SYS	063009	SL	3.00	16	11,835.			11,835.	1,972.		2,959.
120	COMPUTER	071409	SL	3.00	16	1,364.			1,364.	227.		455.
121	FURNITURE	073109	SL	7.00	16	1,848.			1,848.	110.		264.
122	FURNITURE	091909	SL	7.00	16	38,739.			38,739.	1,384.		5,534.
123	ADDITIONAL PHONES	102109	SL	7.00	16	1,326.			1,326.	47.		189.
124	SECURITY SYSTEMS	111209	SL	7.00	16	4,526.			4,526.	108.		647.
157	HP PROBOOK	030910	SL	3.00	16	630.			630.			175.
158	COMPUTER	041110	SL	3.00	16	600.			600.			150.
159	DESKS	050110	SL	7.00	16	407.			407.			39.
160	FILE CABINET	050810	SL	7.00	16	330.			330.			31.
161	CHAIRS	051510	SL	7.00	16	455.			455.			43.
162	OPTOMA PROJECTOR	060710	SL	3.00	16	708.			708.			138.
163	BATTERY BACKUP	042810	SL	3.00	16	1,274.			1,274.			283.
164	DELL VOSTRO COMPUTER	050110	SL	3.00	16	1,029.			1,029.			229.

2010 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
165	CLOSET DOOR LOCK	051010	SL	3.00	16	595.			595.			132.
166	ACER LAPTOP	052810	SL	3.00	16	340.			340.			66.
167	BATTERY BACKUP	080210	SL	3.00	16	613.			613.			85.
168	DELL QUAD COMPUTERS	082410	SL	3.00	16	3,078.			3,078.			342.
169	DELL QUAD COMPUTER	082410	SL	3.00	16	614.			614.			68.
170	PHONE SYSTEM	100610	SL	3.00	16	6,709.			6,709.			559.
171	DELL DESKTOP COMPUTERS	111610	SL	3.00	16	1,519.			1,519.			42.
172	SAMSUNG LCD MONITOR	111710	SL	3.00	16	487.			487.			14.
173	CONFERENCE ROOM TELEVISION	120110	SL	3.00	16	499.			499.			14.
174	IPAD 16GB 3G	122010	SL	3.00	16	828.			828.			0.
175	IPAD 16GB	122010	SL	3.00	16	598.			598.			0.
	* 990 PAGE 10 TOTAL - FURNITURE					294,613.			294,613.	202,244.		25,328.
	FURNITURE & EQUIPMENT - TRAVELL											
156	FURNITURE	040199	SL	10.00	16	40,990.			40,990.	40,990.		0.
	* 990 PAGE 10 TOTAL - FURNITURE & EQUI					40,990.			40,990.	40,990.		0.
	TENANT IMPROVEMENT											
125	OFFICE BUILDOUT	100109	SL	6.00	16	41,540.			41,540.	1,731.		6,923.
126	TENANT IMPROVEMENT CONCESSIONS	100109	SL	6.00	16	236,880.			236,880.	9,870.		39,480.

2010 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	* 990 PAGE 10 TOTAL - TENANT IMPROVEME VEHICLES - PROJECT RENEW					278,420.			278,420.	11,601.		46,403.
140	VEHICLES - PROJECT RENEW	063007	SL	5.00	16	101,450.			101,450.	50,725.		20,290.
	* 990 PAGE 10 TOTAL - VEHICLES - PROJE TRAVELLING WALL REPLICA					101,450.			101,450.	50,725.		20,290.
132	NEW TRAVEL WALL REPLICA	121902	SL	10.00	16	11,967.			11,967.	8,377.		1,197.
133	NEW TRAVEL WALL REPLICA	031203	SL	10.00	16	12,068.			12,068.	8,246.		1,207.
134	NEW TRAVEL WALL REPLICA	032403	SL	10.00	16	11,967.			11,967.	8,177.		1,197.
135	NEW TRAVEL WALL REPLICA	042803	SL	10.00	16	16,306.			16,306.	10,817.		1,631.
136	NEW TRAVEL WALL REPLICA	111005	SL	10.00	16	10,673.			10,673.	4,447.		1,067.
137	NEW TRAVEL WALL REPLICA	121405	SL	10.00	16	6,800.			6,800.	2,777.		680.
138	NEW TRAVEL WALL REPLICA	033105	SL	10.00	16	39,154.			39,154.	14,683.		3,915.
139	NEW TRAVEL WALL REPLICA	070109	SL	10.00	16	23,778.			23,778.	1,189.		2,378.
176	TRAVELING WALL PANELS X2	050610	SL	5.00	16	1,500.			1,500.			200.
177	TRAVEL WALL PANEL	060910	SL	5.00	16	873.			873.			102.
178	TWTH TRUCK COMPUTER	100810	SL	3.00	16	1,031.			1,031.			86.
179	TWTH TRUCK PRINTER	100810	SL	3.00	16	441.			441.			37.
	* 990 PAGE 10 TOTAL - TRAVELLING WALL					136,558.			136,558.	58,713.		13,697.



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- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	TRAVELLING WALL MUSEUM EXHIBIT											
127	ORIGINAL EXP (D)BAKERSFIELD	040108	SL	10.00	16	155,578.			155,578.	155,578.		0.
128	TRUCK	013101	SL	10.00	16	72,526.			72,526.	64,669.		0.
129	FEATHERLITE TRAILER	013101	SL	10.00	16	69,800.			69,800.	62,238.		6,980.
130	UPDATES TO TRAILER * 990 PAGE 10 TOTAL - TRAVELLING WALL	063008	SL	10.00	16	169,950.			169,950.	21,244.		16,995.
						467,854.			467,854.	303,729.		23,975.
	WEBSITE (D)OLD VVMF WEBSITE - REPLACED	122007	SL	3.00	16	40,000.			40,000.	26,667.		2,222.
131	TV WORLDWIDE WEB PAGE	063005	SL	3.00	16	18,000.			18,000.	18,000.		0.
141	CORPORATE ZEN - WEBSITE	033110	SL	3.00	16	13,980.			13,980.			3,495.
180	WEBSITE DEV - WFC	081910	SL	3.00	16	8,000.			8,000.			889.
181	SALSA WEBSITE - EDUCATION CENTER	010110	SL	3.00	16	25,000.			25,000.			8,333.
182	* 990 PAGE 10 TOTAL - WEBSITE					104,980.			104,980.	44,667.		14,939.
	TRAVELLING WALL - IRELAND											
143	(D)LAHR INDUSTRIES	040199	SL	10.00	16	1,498.			1,498.	1,498.		0.
144	(D)LAHR INDUSTRIES	040199	SL	10.00	16	14,384.			14,384.	14,384.		0.
145	(D)CENTRAL COAST (D)ARCH. METAL	040199	SL	10.00	16	3,375.			3,375.	3,375.		0.
146	FABRICATION	040199	SL	10.00	16	1,250.			1,250.	1,250.		0.

2010 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - VIETNAM VETERANS MEMORIAL FUND, INC.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
147	(D)LAHR INDUSTRIES	04/01/99	SL	10.00	16	3,375.			3,375.	3,375.		0.
148	(D)YELLOW FREIGHT	04/01/99	SL	10.00	16	1,767.			1,767.	1,767.		0.
149	(D)AMERICAN LASER	04/01/99	SL	10.00	16	27,700.			27,700.	27,700.		0.
150	(D)YELLOW FREIGHT	04/01/99	SL	10.00	16	1,767.			1,767.	1,767.		0.
151	(D)YELLOW FREIGHT	04/01/99	SL	10.00	16	668.			668.	668.		0.
152	(D)EXACT EXPRESS	04/01/99	SL	10.00	16	668.			668.	668.		0.
153	(D)AMERICAN LASER	04/01/99	SL	10.00	16	12,600.			12,600.	12,600.		0.
154	(D)WELLS CARGO	04/01/99	SL	10.00	16	2,606.			2,606.	2,606.		0.
155	(D)WELLS CARGO	04/01/99	SL	10.00	16	2,606.			2,606.	2,606.		0.
	* 990 PAGE 10 TOTAL											
	- TRAVELLING WALL					74,264.			74,264.	74,264.		0.
	* GRAND TOTAL 990											
	PAGE 10 DEPR					1499129.			1499129.	786,933.		144,632.