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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: UNITED FOOD AND COMMERCIAL WORKERS LOCAL NO 400. Address: 4301 GARDEN CITY DR, LANDOVER, MD 207856103

D Employer identification number: 53-0241580. E Telephone number: (301) 459-3400. F Accounting method: Accrual

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

G Web site: ufcw400.org

J Organization type: 501(c) (5)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Sch B

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 15,770,197

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Rental income, Investment income, Sales of assets, Special events, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets at beginning and end of year.

**Part III Statement of Functional Expenses**

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
<b>22a</b>	Grants paid from donor advised funds (attach Schedule) (cash \$ <sup>0</sup> noncash \$ <sup>0</sup> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>				
<b>22b</b>	Other grants and allocations (attach schedule) (cash \$ <sup>0</sup> noncash \$ <sup>0</sup> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>				
<b>23</b>	Specific assistance to individuals (attach schedule)	<b>23</b>				
<b>24</b>	Benefits paid to or for members (attach schedule)	<b>24</b>				
<b>25a</b>	Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	<b>25a</b>	1,760,451			
<b>b</b>	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	<b>25b</b>				
<b>c</b>	Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	<b>25c</b>				
<b>26</b>	Salaries and wages of employees not included on lines 25a, b and c	<b>26</b>	3,235,960			
<b>27</b>	Pension plan contributions not included on lines 25a, b and c	<b>27</b>	124,486			
<b>28</b>	Employee benefits not included on lines 25a - 27	<b>28</b>	955,463			
<b>29</b>	Payroll taxes	<b>29</b>	379,624			
<b>30</b>	Professional fundraising fees	<b>30</b>				
<b>31</b>	Accounting fees	<b>31</b>	60,000			
<b>32</b>	Legal fees	<b>32</b>	604,285			
<b>33</b>	Supplies	<b>33</b>				
<b>34</b>	Telephone	<b>34</b>	115,026			
<b>35</b>	Postage and shipping	<b>35</b>	36,673			
<b>36</b>	Occupancy	<b>36</b>	478,077			
<b>37</b>	Equipment rental and maintenance	<b>37</b>	87,054			
<b>38</b>	Printing and publications	<b>38</b>	102,043			
<b>39</b>	Travel	<b>39</b>	966,770			
<b>40</b>	Conferences, conventions, and meetings	<b>40</b>	105,330			
<b>41</b>	Interest	<b>41</b>	153,646			
<b>42</b>	Depreciation, depletion, etc (attach schedule)	<b>42</b>	121,887			
<b>43</b>	Other expenses not covered above (itemize)					
<b>a</b>	See Additional Data Table	<b>43a</b>				
<b>b</b>		<b>43b</b>				
<b>c</b>		<b>43c</b>				
<b>d</b>		<b>43d</b>				
<b>e</b>		<b>43e</b>				
<b>f</b>		<b>43f</b>				
<b>g</b>		<b>43g</b>				
<b>44</b>	<b>Total functional expenses.</b> Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	<b>44</b>	10,710,018	0	0	0

**Joint Costs.** Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments (See the instructions.)**

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

<p>What is the organization's primary exempt purpose? <b>▶</b> LOCAL 400 WAS ESTABLISHED UNDER THE CONSTITUTION OF THE UNITED FOOD AND COMMERCIAL WORKERS INTERNATIONAL UNION TO PROMOTE THE BEST INTERESTS OF INDIVIDUALS EMPLOYED IN THE RETAIL TRADE INDUSTRY THROUGHOUT PARTS OF MARYLAND AND ALL OF VIRGINIA, WEST VIRGINIA, AND THE DISTRICT OF COLUMBIA</p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p align="center"><b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)</p>
<p><b>a</b> ORGANIZED AND REPRESENTED WORKERS FOR THE ECONOMIC, MORAL, AND SOCIAL ADVANCEMENT OF THEIR CONDITION AND STATUS. REPRESENTED APPROXIMATELY 28,645 MEMBERS</p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>b</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>c</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>d</b></p> <p>(Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>e</b> Other program services (attach schedule) (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . <b>▶</b></p>	

**Part IV Balance Sheets (See the instructions.)**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)		
		Beginning of year		End of year		
Assets	<b>45</b> Cash—non-interest-bearing . . . . .		28,513	<b>45</b>	91,834	
	<b>46</b> Savings and temporary cash investments . . . . .		1,322,682	<b>46</b>	2,005,884	
	<b>47a</b> Accounts receivable . . . . .	<b>47a</b>	11,772			
	<b>b</b> Less allowance for doubtful accounts	<b>47b</b>		16,848	<b>47c</b>	11,772
	<b>48a</b> Pledges receivable . . . . .	<b>48a</b>				
	<b>b</b> Less allowance for doubtful accounts	<b>48b</b>			<b>48c</b>	
	<b>49</b> Grants receivable . . . . .				<b>49</b>	
	<b>50a</b> Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .				<b>50a</b>	
	<b>b</b> Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule) . . . . .				<b>50b</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule) . . . . .	<b>51a</b>				
	<b>b</b> Less allowance for doubtful accounts	<b>51b</b>			<b>51c</b>	
	<b>52</b> Inventories for sale or use . . . . .				<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges . . . . .		35,392	<b>53</b>	53,859	
	<b>54a</b> Investments—publicly-traded securities <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV		1,998	<b>54a</b>	1,998	
	<b>b</b> Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			<b>54b</b>		
<b>55a</b> Investments—land, buildings, and equipment basis . . . . .	<b>55a</b>					
<b>b</b> Less accumulated depreciation (attach schedule) . . . . .	<b>55b</b>			<b>55c</b>		
<b>56</b> Investments—other (attach schedule) . . . . .				<b>56</b>		
<b>57a</b> Land, buildings, and equipment basis	<b>57a</b>	2,419,846				
<b>b</b> Less accumulated depreciation (attach schedule) . . . . .	<b>57b</b>	1,908,666	485,926	<b>57c</b>	511,180	
<b>58</b> Other assets, including program-related investments (describe <input type="checkbox"/> _____ )			6,150	<b>58</b> <input type="checkbox"/>	41,703	
<b>59 Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .		1,897,509	<b>59</b>	2,718,230		
Liabilities	<b>60</b> Accounts payable and accrued expenses . . . . .		909,871	<b>60</b>	1,095,994	
	<b>61</b> Grants payable . . . . .			<b>61</b>		
	<b>62</b> Deferred revenue . . . . .			<b>62</b>		
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .			<b>63</b>		
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .			<b>64a</b>		
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .		158,162	<b>64b</b> <input type="checkbox"/>	174,136	
	<b>65</b> Other liabilities (describe <input type="checkbox"/> _____ )		2,546,925	<b>65</b> <input type="checkbox"/>	2,440,110	
<b>66 Total liabilities</b> Add lines 60 through 65 . . . . .		3,614,958	<b>66</b>	3,710,240		
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>					
	<b>67</b> Unrestricted . . . . .		-1,722,700	<b>67</b>	-997,261	
	<b>68</b> Temporarily restricted . . . . .		5,251	<b>68</b>	5,251	
	<b>69</b> Permanently restricted . . . . .			<b>69</b>		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>					
	<b>70</b> Capital stock, trust principal, or current funds . . . . .			<b>70</b>		
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .			<b>71</b>		
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>72</b>		
	<b>73 Total net assets or fund balances</b> Add lines 67 through 69 <b>or</b> lines 70 through 72 (Column (A) <b>must</b> equal line 19 and column (B) <b>must</b> equal line 21) . . . . .		-1,717,449	<b>73</b>	-992,010	
	<b>74 Total liabilities and net assets / fund balances</b> Add lines 66 and 73 . . . . .		1,897,509	<b>74</b>	2,718,230	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)**

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>a</b>	15,784,541
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12			
<b>1</b>	Net unrealized gains on investments . . . . .	<b>b1</b>		
<b>2</b>	Donated services and use of facilities . . . . .	<b>b2</b>		
<b>3</b>	Recoveries of prior year grants . . . . .	<b>b3</b>		
<b>4</b>	Other (specify) <input type="checkbox"/> _____	<b>b4</b>	31,826	
	Add lines <b>b1</b> through <b>b4</b> . . . . .		<b>b</b>	31,826
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .		<b>c</b>	15,752,715
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
<b>1</b>	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>		
<b>2</b>	Other (specify) _____	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b> . . . . .		<b>d</b>	31,826
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b> . . . . .		<b>e</b>	15,752,715

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

<b>a</b>	Total expenses and losses per audited financial statements . . . . .		<b>a</b>	15,060,098
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17			
<b>1</b>	Donated services and use of facilities . . . . .	<b>b1</b>		
<b>2</b>	Prior year adjustments reported on Part I, line 20 . . . . .	<b>b2</b>		
<b>3</b>	Losses reported on Part I, line 20 . . . . .	<b>b3</b>		
<b>4</b>	Other (specify) <input type="checkbox"/> _____	<b>b4</b>	32,822	
	Add lines <b>b1</b> through <b>b4</b> . . . . .		<b>b</b>	32,822
<b>c</b>	Subtract line <b>b</b> from line <b>a</b> . . . . .		<b>c</b>	15,027,276
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
<b>1</b>	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>		
<b>2</b>	Other (specify) _____	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b> . . . . .		<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b> . . . . .		<b>e</b>	15,027,276

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
See Additional Data Table				

**Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)**

Table with 3 columns: Question (75a-75d), Yes, No. 75a: Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings. 75b: Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? 75c: Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? 75d: Does the organization have a written conflict of interest policy?

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation (If not paid enter -0-), (D) Contributions to employee benefit plans and deferred compensation plans, (E) Expense account and other allowances.

**Part VI Other Information (See the instructions.)**

Table with 3 columns: Question (76-81b), Yes, No. 76: Did the organization make a change in its activities or methods of conducting activities? 77: Were any changes made in the organizing or governing documents but not reported to the IRS? 78a: Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 78b: If "Yes," has it filed a tax return on Form 990-T for this year? 79: Was there a liquidation, dissolution, termination, or substantial contraction during the year? 80a: Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? 80b: If "Yes," enter the name of the organization and check whether it is exempt or nonexempt. 81a: Enter direct or indirect political expenditures. 81b: Did the organization file Form 1120-POL for this year?

**Part VI Other Information** (continued)

Yes No

<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	<b>82a</b>		No
<b>b</b>	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) . . . . .	<b>82b</b>	0	
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b>	Yes	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . . . .	<b>83b</b>		
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	<b>84a</b>		No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>84b</b>		
<b>85</b>	<b>501(c)(4), (5), or (6) organizations.</b> <b>a</b> Were substantially all dues nondeductible by members? . . . . .	<b>85a</b>	Yes	
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . .	<b>85b</b>	Yes	
	If "Yes," was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed the prior year			
<b>c</b>	Dues assessments, and similar amounts from members . . . . .	<b>85c</b>		
<b>d</b>	Section 162(e) lobbying and political expenditures . . . . .	<b>85d</b>		
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . .	<b>85e</b>		
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . .	<b>85f</b>		
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	<b>85g</b>		
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	<b>85h</b>		
<b>86</b>	<b>501(c)(7) orgs.</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	0	
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities . . . . .	<b>86b</b>	0	
<b>87</b>	<b>501(c)(12) orgs.</b> Enter <b>a</b> Gross income from members or shareholders . . . . .	<b>87a</b>	0	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>87b</b>	0	
<b>88a</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	<b>88a</b>		No
<b>b</b>	At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes complete Part XI . . . . .	<b>88b</b>		No
<b>89a</b>	<b>501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____ 0, section 4912 <input type="checkbox"/> _____ 0, section 4955 <input type="checkbox"/> _____			
<b>b</b>	<b>501(c)(3) and 501(c)(4) orgs.</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction . . . . .	<b>89b</b>		
<b>c</b>	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . <input type="checkbox"/> _____			
<b>d</b>	Enter Amount of tax on line 89c, above, reimbursed by the organization . . . . . <input type="checkbox"/> _____			
<b>e</b>	<b>All organizations.</b> At any time during the tax year was the organization a party to a prohibited tax shelter transaction? . . . . .	<b>89e</b>		
<b>f</b>	<b>All organizations.</b> Did the organization acquire direct or indirect interest in any applicable insurance contract? . . . . .	<b>89f</b>		No
<b>g</b>	<b>For supporting organizations and sponsoring organizations maintaining donor advised funds.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	<b>89g</b>		
<b>90a</b>	List the states with which a copy of this return is filed <input type="checkbox"/> _____			
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2007 (See instructions) . . . . .	<b>90b</b>	96	
<b>91a</b>	The books are in care of <input type="checkbox"/> THOMAS MCNUTT SECTREAS Telephone no <input type="checkbox"/> (301) 459-3400 4301 GARDEN CITY DR STE 400 Located at <input type="checkbox"/> LANDOVER, MD ZIP + 4 <input type="checkbox"/> 207856103			
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>91b</b>	Yes No	No
	If "Yes," enter the name of the foreign country <input type="checkbox"/> _____			
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts			



Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No

If "Yes," enter the name of the foreign country

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

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include Program service revenue, Membership dues and assessments, Interest on savings and temporary cash investments, Dividends and interest from securities, Net rental income or (loss) from real estate, Net rental income or (loss) from personal property, Other investment income, Gain or (loss) from sales of assets other than inventory, Net income or (loss) from special events, Gross profit or (loss) from sales of inventory, Other revenue, REIMBURSED EXPENSES, and Subtotal.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). Includes 'See Additional Data Table'.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

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

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

**Part XI Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

<b>106</b> Did the reporting organization <b>make</b> any transfers <b>to</b> a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity				<b>Yes</b>	<b>No</b>
a	<b>(A)</b> Name and address of each controlled entity	<b>(B)</b> Employer Identification Number	<b>(C)</b> Description of transfer	<b>(D)</b> Amount of transfer	
b					
c					
<b>Totals</b>					

<b>107</b> Did the reporting organization <b>receive</b> any transfers <b>from</b> a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity				<b>Yes</b>	<b>No</b>
a	<b>(A)</b> Name and address of each controlled entity	<b>(B)</b> Employer Identification Number	<b>(C)</b> Description of transfer	<b>(D)</b> Amount of transfer	
b					
c					
<b>Totals</b>					

<b>108</b> Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?		<b>Yes</b>	<b>No</b>

<b>Please Sign Here</b>	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.	
	Signature of officer	Date
	THOMAS P MCNUTT SECRETARY/TREASURER	2008-05-09
	Type or print name and title	

<b>Paid Preparer's Use Only</b>	Preparer's signature  DAVID P DORSEY	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
	BOND BEEBE PC 4600 EAST-WEST HWY STE 900 BETHESDA, MD 208143423			Phone no  (301) 272-6000

Form 4797

Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No 1545-0184

2007

Attachment Sequence No 27

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return. See separate instructions.

Name(s) shown on return UNITED FOOD AND COMMERCIAL WORKERS LOCAL NO 400

Identifying number 53-0241580

1 Enter the gross proceeds from sales or exchanges reported to you for 2007 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)

1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Row 2 is empty.

- 3 Gain, if any, from Form 4684, line 39
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824
6 Gain, if any, from line 32, from other than casualty or theft
7 Combine lines 2 through 6 Enter the gain or (loss) here and on the appropriate line as follows

Table with 2 columns: Line number, Amount. Rows 3-7 are empty.

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9 Skip lines 8, 9, 11, and 12 below

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9 If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below

- 8 Nonrecaptured net section 1231 losses from prior years (see instructions)
9 Subtract line 8 from line 7 If zero or less, enter -0- If line 9 is zero, enter the gain from line 7 on line 12 below If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)

Table with 2 columns: Line number, Amount. Rows 8-9 are empty.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less)

Table with 7 columns: See Additional Data Table, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Row 10 is empty.

- 11 Loss, if any, from line 7
12 Gain, if any, from line 7, or amount from line 8, if applicable
13 Gain, if any, from line 31
14 Net gain or (loss) from Form 4684, lines 31 and 38a
15 Ordinary gain from installment sales from Form 6252, line 25 or 36
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824
17 Combine lines 10 through 16

Table with 2 columns: Line number, Amount. Row 17 contains -1,075.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below For individual returns, complete lines a and b below

- a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23 Identify as from "Form 4797, line 18a " See instructions
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a Enter here and on Form 1040, line 14

Table with 2 columns: Line number, Amount. Rows 18a and 18b are empty.

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

<b>19</b> (a) Description of section 1245, 1250, 1252, 1254, or 1255 property	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)
<b>A</b>		
<b>B</b>		
<b>C</b>		
<b>D</b>		

These columns relate to the properties on lines 19A through 19D		Property A	Property B	Property C	Property D
<b>20</b> Gross sales price (Note: See line 1 before completing)	<b>20</b>				
<b>21</b> Cost or other basis plus expense of sale	<b>21</b>				
<b>22</b> Depreciation (or depletion) allowed or allowable	<b>22</b>				
<b>23</b> Adjusted basis Subtract line 22 from line 21	<b>23</b>				
<b>24</b> Total gain Subtract line 23 from line 20	<b>24</b>				
<b>25 If section 1245 property:</b>					
<b>a</b> Depreciation allowed or allowable from line 22	<b>25a</b>				
<b>b</b> Enter the smaller of line 24 or 25a	<b>25b</b>				
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291					
<b>a</b> Additional depreciation after 1975 (see instructions)	<b>26a</b>				
<b>b</b> Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	<b>26b</b>				
<b>c</b> Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	<b>26c</b>				
<b>d</b> Additional depreciation after 1969 and before 1976	<b>26d</b>				
<b>e</b> Enter the smaller of line 26c or 26d	<b>26e</b>				
<b>f</b> Sections 291 amount (corporations only)	<b>26f</b>				
<b>g</b> Add lines 26b, 26e, and 26f	<b>26g</b>				
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)					
<b>a</b> Soil, water, and land clearing expenses	<b>27a</b>				
<b>b</b> Line 27a multiplied by applicable percentage (see instructions)	<b>27b</b>				
<b>c</b> Enter the smaller of line 24 or 27b	<b>27c</b>				
<b>28 If section 1254 property:</b>					
<b>a</b> Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	<b>28a</b>				
<b>b</b> Enter the smaller of line 24 or 28a	<b>28b</b>				
<b>29 If section 1255 property:</b>					
<b>a</b> Applicable percentage of payments excluded from income under section 126 (see instructions)	<b>29a</b>				
<b>b</b> Enter the smaller of line 24 or 29a (see instructions)	<b>29b</b>				

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b> Total gains for all properties Add property columns A through D, line 24	<b>30</b>	
<b>31</b> Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b Enter here and on line 13	<b>31</b>	
<b>32</b> Subtract line 31 from line 30 Enter the portion from casualty or theft on Form 4684, line 33 Enter the portion from other than casualty or theft on Form 4797, line 6	<b>32</b>	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years	<b>33</b>	
<b>34</b> Recomputed depreciation (see instructions)	<b>34</b>	
<b>35</b> Recapture amount Subtract line 34 from line 33 See the instructions for where to report	<b>35</b>	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 53-0241580

**Name:** UNITED FOOD AND COMMERCIAL WORKERS  
LOCAL NO 400

**Form 4797, Part II, Line 10 - Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):**

1999 MERCURY MARQUIS	09-27-1999		1,000	26,800	28,800	1,000
2002 FORD CROWN VICT	02-01-2002		4,670	29,242	31,242	
1999 FORD EXPEDITION	03-14-2003		1,500	8,800	10,800	500
2003 CHRYSLER 300M	05-30-2003		6,000	26,973	32,109	
2004 CHEVROLET IMPAL	10-20-2003		3,237	16,514	22,860	3,109

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 53-0241580

**Name:** UNITED FOOD AND COMMERCIAL WORKERS  
LOCAL NO 400

### Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>a</b> AFFILIATION & MEMBERSHIP FEES	<b>43a</b>	197,796			
<b>b</b> ARBITRATION FEES	<b>43b</b>	14,554			
<b>c</b> BUSINESS REPRESENTATIVE	<b>43c</b>	53,020			
<b>d</b> CONTRACT RATIFICATION	<b>43d</b>	5,927			
<b>e</b> DATA PROCESSING	<b>43e</b>	154,996			
<b>f</b> INSURANCE	<b>43f</b>	189,341			
<b>g</b> LOST TIME	<b>43g</b>	49,710			
<b>h</b> MISCELLANEOUS	<b>43h</b>	108,204			
<b>i</b> OFFICE EXPENSES	<b>43i</b>	147,225			
<b>j</b> PUBLICITY & ADVERTISING	<b>43j</b>	385,920			
<b>k</b> SHOP STEWARD EXPENSES	<b>43k</b>	104,513			
<b>l</b> TAXES & LICENSES	<b>43l</b>	12,037			

**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

<b>(A) Name and address</b>	<b>(B) Title and average hours per week devoted to position</b>	<b>(C) Compensation (If not paid, enter -0-.)</b>	<b>(D) Contributions to employee benefit plans &amp; deferred compensation plans</b>	<b>(E) Expense account and other allowances</b>
C JAMES LOWTHERS 4319 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	PRESIDENT 40 0	219,161	24,867	1,697
THOMAS P MCNUTT 4333 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	SECRETARY/TREASURER 40 0	147,661	28,327	1,753
SUSAN MCQUAIN 4321 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	RECORDER 1 3	5,142	0	0
ROSENA BELL 4301 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
MICHAEL BOYLE 4302 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	109,774	24,475	0
JACQUELINE BRADLEY 4303 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
GREGORY BURTON 4304 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	67,789	1,504	0
DONALD L CASH SR 4305 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	122,979	13,985	0
TERRY DIXON 4306 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	102,550	16,204	1,455
MICHAEL R EARMAN 4307 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	121,917	17,648	2,972

**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

<b>(A) Name and address</b>	<b>(B) Title and average hours per week devoted to position</b>	<b>(C) Compensation (If not paid, enter -0-.)</b>	<b>(D) Contributions to employee benefit plans &amp; deferred compensation plans</b>	<b>(E) Expense account and other allowances</b>
PAUL EVANS SR 4308 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 20 0	37,428	13,749	0
MARK P FEDERICI 4309 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	117,384	25,588	709
LISA GILLESPIE 4310 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
NELSON T GRAHAM 4311 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	104,198	24,186	3,954
JOANNE GRIMALDI 4312 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
CARRIE HEPNER 4313 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
JAMES HEPNER 4314 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	100,797	23,596	2,267
FREDERICK HORN 4315 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	75,872	22,524	1,406
PHYLLIS JACKSON 4316 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
JAMES M JARBOE 4317 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0



**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

<b>(A) Name and address</b>	<b>(B) Title and average hours per week devoted to position</b>	<b>(C) Compensation (If not paid, enter -0-.)</b>	<b>(D) Contributions to employee benefit plans &amp; deferred compensation plans</b>	<b>(E) Expense account and other allowances</b>
MARY LOU LAFLIN 4318 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
CALVIN MCGUIRE 4320 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	9,457	0	0
EMERSON NORRIS 4322 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	2,700	0	0
KENNETH PINKARD 4323 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 20 0	31,992	0	0
ODIS PRICE 4324 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
JERRY REXROAD 4325 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
THOMAS D ROGERS 4326 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	68,404	1,074	184
W CHRISTIAN SAUTER 4327 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	109,774	19,916	2,068
CAROLYN SHEBORA 4328 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
VIVIAN SIGOUIN 4329 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0

**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

<b>(A) Name and address</b>	<b>(B) Title and average hours per week devoted to position</b>	<b>(C) Compensation (If not paid, enter -0-.)</b>	<b>(D) Contributions to employee benefit plans &amp; deferred compensation plans</b>	<b>(E) Expense account and other allowances</b>
LARRY SOUTHERN 4330 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
JEANNE SWARTZ 4335 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 40 0	99,114	12,186	0
LINDA SYKES 4331 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 20 0	34,370	0	0
MARY VINES 4332 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	5,142	0	0
RUSSELL WISE 4334 GARDEN CITY DR STE 400 LANDOVER, MD 207856103	VICE PRESIDENT 1 3	0	0	0

**Form 990, Part VIII - Relationship of Activities to the Accomplishment of Exempt Purposes:**

<b>Line No.</b> ▼	<b>Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).</b>
94	MEMBERSHIP DUES AND ASSESSMENTS - AMOUNTS RECEIVED FOR FULL
0	MEMBERSHIP RIGHTS OF REPRESENTATION AND COLLECTIVE
0	BARGAINING FOR BETTER WAGES AND BENEFITS, IMPROVED
0	WORKPLACE CONDITIONS, AND FAIR LABOR PRACTICES
103C	REIMBURSED EXPENSES - MISCELLANEOUS RECOVERIES OF AMOUNTS
0	EXPENDED BY THE ORGANIZATION TO ACCOMPLISH ITS EXEMPT
0	PURPOSE

## TY 2007 Mortgages and Notes Payable Schedule

**Name:** UNITED FOOD AND COMMERCIAL WORKERS  
LOCAL NO 400

**EIN:** 53-0241580

**Total Mortgage Amount:** 174136

<b>Item No.</b>	1
<b>Lender's Name</b>	EAST WEST LINCOLN MERCURY INC
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	39202
<b>Balance Due</b>	0
<b>Date of Note</b>	2002-09
<b>Maturity Date</b>	2007-09
<b>Repayment Terms</b>	653.36 PER MONTH
<b>Interest Rate</b>	0.0
<b>Security Provided by Borrower</b>	2002 LINCOLN CONTINENTAL
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	2
<b>Lender's Name</b>	COUNTY CHRYSLER PLYMOUTH JEEP EAGLE
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	32109
<b>Balance Due</b>	0
<b>Date of Note</b>	2003-07
<b>Maturity Date</b>	2007-06
<b>Repayment Terms</b>	668.92 PER MONTH
<b>Interest Rate</b>	0.0
<b>Security Provided by Borrower</b>	2003 CHRYSLER 300M
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	3
<b>Lender's Name</b>	LINDSAY CHEVROLET
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	21410
<b>Balance Due</b>	0
<b>Date of Note</b>	2003-12
<b>Maturity Date</b>	2007-11
<b>Repayment Terms</b>	549.23 PER MONTH
<b>Interest Rate</b>	10.45
<b>Security Provided by Borrower</b>	2004 CHEVROLET IMPALA
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	4
<b>Lender's Name</b>	DAIMLERCHRYSLER SERVICES
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	31200
<b>Balance Due</b>	650
<b>Date of Note</b>	2004-01
<b>Maturity Date</b>	2008-01
<b>Repayment Terms</b>	650.00 PER MONTH
<b>Interest Rate</b>	0.0
<b>Security Provided by Borrower</b>	2004 CHRYSLER 300M
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	5
<b>Lender's Name</b>	FORD MOTOR CREDIT
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	34503
<b>Balance Due</b>	3594
<b>Date of Note</b>	2004-04
<b>Maturity Date</b>	2008-05
<b>Repayment Terms</b>	718.82 PER MONTH
<b>Interest Rate</b>	0.0
<b>Security Provided by Borrower</b>	2004 FORD EXPEDITION
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	6
<b>Lender's Name</b>	FORD MOTOR CREDIT
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	32195
<b>Balance Due</b>	3354
<b>Date of Note</b>	2004-04
<b>Maturity Date</b>	2008-05
<b>Repayment Terms</b>	670.72 PER MONTH
<b>Interest Rate</b>	0.0
<b>Security Provided by Borrower</b>	2004 CROWN VICTORIA
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	7
<b>Lender's Name</b>	DAIMLERCHRYSLER SERVICES
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	28114
<b>Balance Due</b>	0
<b>Date of Note</b>	2004-05
<b>Maturity Date</b>	2008-05
<b>Repayment Terms</b>	650.00 PER MONTH
<b>Interest Rate</b>	5.2
<b>Security Provided by Borrower</b>	2004 CHRYSLER 300M
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	8
<b>Lender's Name</b>	FORD MOTOR CREDIT
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	29426
<b>Balance Due</b>	5517
<b>Date of Note</b>	2004-09
<b>Maturity Date</b>	2008-10
<b>Repayment Terms</b>	613.04 PER MONTH
<b>Interest Rate</b>	0.0
<b>Security Provided by Borrower</b>	2004 CROWN VICTORIA
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	9
<b>Lender's Name</b>	CAPITOL CADILLAC COMPANY
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	43921
<b>Balance Due</b>	17648
<b>Date of Note</b>	2004-10
<b>Maturity Date</b>	2009-10
<b>Repayment Terms</b>	849.12 PER MONTH
<b>Interest Rate</b>	5.9
<b>Security Provided by Borrower</b>	2004 CADILLAC DEVILLE
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	10
<b>Lender's Name</b>	FORD MOTOR COMPANY
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	22785
<b>Balance Due</b>	3891
<b>Date of Note</b>	2005-06
<b>Maturity Date</b>	2008-06
<b>Repayment Terms</b>	652.13 PER MONTH
<b>Interest Rate</b>	1.951
<b>Security Provided by Borrower</b>	2005 FORD 500
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	



<b>Item No.</b>	11
<b>Lender's Name</b>	GMAC
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	34721
<b>Balance Due</b>	14794
<b>Date of Note</b>	2005-08
<b>Maturity Date</b>	2009-08
<b>Repayment Terms</b>	752.35 PER MONTH
<b>Interest Rate</b>	1.939
<b>Security Provided by Borrower</b>	2005 PONTIAC BONNEVILLE
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	12
<b>Lender's Name</b>	CHRYSLER FINANCIAL
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	32841
<b>Balance Due</b>	17871
<b>Date of Note</b>	2005-09
<b>Maturity Date</b>	2010-11
<b>Repayment Terms</b>	724.64 PER MONTH
<b>Interest Rate</b>	1.164
<b>Security Provided by Borrower</b>	2006 CHRYSLER 300C
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	13
<b>Lender's Name</b>	DAIMLERCHRYSLER SERVICES
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	32514
<b>Balance Due</b>	28618
<b>Date of Note</b>	2007-02
<b>Maturity Date</b>	2012-02
<b>Repayment Terms</b>	650.40 PER MONTH
<b>Interest Rate</b>	7.428
<b>Security Provided by Borrower</b>	2006 CHRYSLER 300C
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	14
<b>Lender's Name</b>	DAIMLERCHRYSLER SERVICES
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	30864
<b>Balance Due</b>	26892
<b>Date of Note</b>	2007-05
<b>Maturity Date</b>	2011-05
<b>Repayment Terms</b>	741.10 PER MONTH
<b>Interest Rate</b>	7.141
<b>Security Provided by Borrower</b>	2007 CHRYSLER 300C
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	15
<b>Lender's Name</b>	LINDSAY CHEVROLET
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	23473
<b>Balance Due</b>	20834
<b>Date of Note</b>	2007-06
<b>Maturity Date</b>	2011-06
<b>Repayment Terms</b>	551.53 PER MONTH
<b>Interest Rate</b>	5.9
<b>Security Provided by Borrower</b>	2007 CHEVROLET IMPALA
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

<b>Item No.</b>	16
<b>Lender's Name</b>	DAIMLERCHRYSLER SERVICES
<b>Lender's Title</b>	
<b>Relationship to Insider</b>	
<b>Original Amount of Loan</b>	32261
<b>Balance Due</b>	30473
<b>Date of Note</b>	2007-08
<b>Maturity Date</b>	2012-08
<b>Repayment Terms</b>	649.26 PER MONTH
<b>Interest Rate</b>	7.69
<b>Security Provided by Borrower</b>	2007 CHRYSLER 300
<b>Purpose of Loan</b>	AUTOMOBILE PURCHASE
<b>Description of Lender Consideration</b>	
<b>Consideration FMV</b>	

## TY 2007 Other Assets Schedule

**Name:** UNITED FOOD AND COMMERCIAL WORKERS

LOCAL NO 400

**EIN:** 53-0241580

Description	Beginning of Year Amount	End of Year Amount
DEPOSITS	6,150	5,000
MISCELLANEOUS ASSETS		36,703

**TY 2007 Other Expenses Included Schedule**

**Name:** UNITED FOOD AND COMMERCIAL WORKERS

LOCAL NO 400

**EIN:** 53-0241580

Description	Amount
SEGREGATED FUND	32,822

**TY 2007 Other Liabilities Schedule****Name:** UNITED FOOD AND COMMERCIAL WORKERS

LOCAL NO 400

**EIN:** 53-0241580

<b>Description</b>	<b>Beginning of Year Amount</b>	<b>End of Year Amount</b>
DEATH BENEFITS PAYABLE	73,674	65,579
EMPLOYER WITHDRAWAL LIABILITY	2,410,723	2,341,819
PAYROLL LIABILITIES	62,528	32,712

**TY 2007 Other Revenues Included Schedule**

**Name:** UNITED FOOD AND COMMERCIAL WORKERS

LOCAL NO 400

**EIN:** 53-0241580

Description	Amount
SEGREGATED FUND	31,826

**TY 2007 Payments to Affiliates Schedule**

**Name:** UNITED FOOD AND COMMERCIAL WORKERS

LOCAL NO 400

**EIN:** 53-0241580

Name	Address	Amount	Purpose
WASHINGTON DC 20006		4,317,258	



# TY 2007 Relationship Schedule

**Name:** UNITED FOOD AND COMMERCIAL WORKERS  
 LOCAL NO 400

**EIN:** 53-0241580

Person Name / Business Name	Title or Role	Person Name 2 / Business Name 2	Title or Role 2	Relationship
CARRIE HEPNER	VICE PRESIDENT		VICE PRESIDENT	SPOUSE
JAMES HEPNER	VICE PRESIDENT		VICE PRESIDENT	SPOUSE

Exempt Organization Declaration and Signature for Electronic Filing

For calendar year 2007, or tax year beginning 2007, and ending 2007
For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868
See instructions on back.

2007

Department of the Treasury Internal Revenue Service

Name of exempt organization

Employer identification number

UNITED FOOD AND COMMERCIAL WORKERS

53-0241580

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8453-EO and enter the applicable amount from the return, if any. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 5 rows (1a-5a) and 2 columns (b). Row 1a: Form 990 check here [X] b Total revenue, if any (Form 990, line 12) 1b 15752715.

Part II Declaration of Officer

- 6 [ ] I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return... [ ] If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2007 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Sign Here Signature of officer: Thomas F. McNeill Date: 5/09/08 Title: SECY-TRGAS

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4183, Modernized e-File (MeF) Information for Authorized e-File Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only ERO's signature: [Signature] Date: 5/8/08 Check if also paid preparer [X] Check if self-employed [ ] ERO's SSN or PTIN: P00178158 Firm's name (or yours if self-employed), address, and ZIP code: BOND BEBE, INC., 4600 EAST-WEST HWY., STE. 900, BETHESDA, MD 20814-3423 Phone no. 301-272-6000

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer's Use Only Preparer's signature: [Signature] Date: [ ] Check if self-employed [ ] Preparer's SSN or PTIN: [ ] Firm's name (or yours if self-employed), address, and ZIP code: [ ] EIN: [ ] Phone no: [ ]

For Privacy Act and Paperwork Reduction Act Notice, see back of form.