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

2008

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

For calendar year 2008, or tax year beginning DEC 1, 2008, and ending NOV 30, 2009

G Check all that apply: ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE W.J. AND LILLIAN KEMLER FOUNDATION		A Employer identification number 38-3384888
	MARGARET SAVAGE, PRESIDENT		B Telephone number (248) 579-1100
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	
	39300 W. TWELVE MILE ROAD	100	
	City or town, state, and ZIP code FARMINGTON HILLS, MI 48331-2989		C If exemption application is pending, check here ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,137,248.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c) and (d) may not necessarily equal the amounts in column (a).)	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received			N/A	
2 Check ☒ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	7,594.	7,594.		STATEMENT 2
4 Dividends and interest from securities	26,652.	26,652.		STATEMENT 3
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	<193,860.>			STATEMENT 1
b Gross sales price for all assets on line 6a	742,002.			
7 Capital gain net income (from Part IV, line 2)		0.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income	102.	102.		STATEMENT 4
12 Total. Add lines 1 through 11	<159,512.>	34,348.		
13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees STMT 5	25,000.	0.		0.
b Accounting fees				
c Other professional fees				
17 Interest				
18 Taxes STMT 6	745.	745.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 7	19,024.	19,024.		0.
24 Total operating and administrative expenses. Add lines 13 through 23	44,769.	19,769.		0.
25 Contributions, gifts, grants paid	74,751.			74,751.
26 Total expenses and disbursements. Add lines 24 and 25	119,520.	19,769.		74,751.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	<279,032.>			
b Net investment income (if negative, enter -0-)		14,579.		
c Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		45,807.	97,738.	97,738.
	3	Accounts receivable ▶				
		Less: allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons				
	7	Other notes and loans receivable ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments - U.S. and state government obligations STMT 8		156,044.	170,214.	176,303.
	b	Investments - corporate stock STMT 9		1,188,608.	843,597.	856,735.
	c	Investments - corporate bonds STMT 10		6,175.	6,053.	6,472.
11	Investments - land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other					
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers)		1,396,634.	1,117,602.	1,137,248.	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)		0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐					
	and complete lines 24 through 26 and lines 30 and 31.					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ ☒					
	and complete lines 27 through 31					
	27	Capital stock, trust principal, or current funds		1,558,812.	1,558,812.	
28	Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.		
29	Retained earnings, accumulated income, endowment, or other funds		<162,178.>	<441,210.>		
30	Total net assets or fund balances		1,396,634.	1,117,602.		
31	Total liabilities and net assets/fund balances		1,396,634.	1,117,602.		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	-1	1,396,634.
2	Enter amount from Part I, line 27a	2	<279,032.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,117,602.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,117,602.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a 200 SHS EXXON MOBIL CORP	P	09/30/03	VARIOUS
b MERRILL LYNCH 04M04 - SEE ATTACHED	P	VARIOUS	VARIOUS
c MERRILL LYNCH 04M04 - SEE ATTACHED	P	VARIOUS	VARIOUS
d MERRILL LYNCH 04M04 - CASH IN LIEU	P	VARIOUS	VARIOUS
e BRISTOL MYERS SQUIBB LITIGATION SETTLEMENT	P		02/02/09

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 14,769.		8,741.	6,028.
b 324,168.		392,371.	<68,203.>
c 402,994.		534,750.	<131,756.>
d 23.			23.
e 48.			48.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			6,028.
b			<68,203.>
c			<131,756.>
d			23.
e			48.

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	<193,860.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2007	99,746.	1,587,101.	.062848
2006	70,593.	1,839,314.	.038380
2005	85,212.	1,774,200.	.048028
2004	51,245.	1,729,474.	.029630
2003	52,867.	1,124,208.	.047026

2 Total of line 1, column (d)	2	.225912
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.045182
4 Enter the net value of noncharitable-use assets for 2008 from Part X, line 5	4	1,003,583.
5 Multiply line 4 by line 3	5	45,344.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	146.
7 Add lines 5 and 6	7	45,490.
8 Enter qualifying distributions from Part XII, line 4	8	74,751.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling letter: _____ (attach copy of ruling letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	146.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	146.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	146.
6 Credits/Payments:			
a 2008 estimated tax payments and 2007 overpayment credited to 2008	6a	3,290.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	3,290.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	3,144.	
11 Enter the amount of line 10 to be: Credited to 2009 estimated tax ☒ 3,144. Refunded ☐ 0.	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☒ \$ 0. (2) On foundation managers. ☒ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☒ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ MI		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► NONE	13	X	
14	The books are in care of ► REHMANN ROBSON Telephone no. ► (248) 579-1100 Located at ► 39300 W. TWELVE MILE ROAD, SUITE 100, FARMINGTON ZIP+4 ► 48331-2989			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15		N/A

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2008?		1c
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008? If "Yes," list the years ► _____, _____, _____	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	2b
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008?		4b

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If you answered "Yes" to 6b, also file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MARGARET SAVAGE	PRESIDENT			
5328 MIRROR LAKE CT.				
W. BLOOMFIELD, MI 48323	5.00	0.	0.	0.
JAMES SAVAGE	DIRECTOR			
1629 16TH STREET NW #3				
WASHINGTON, DC 20009	0.00	0.	0.	0.
CAROLYN MCCARREN	DIRECTOR			
156 GILLIAM ROAD				
OLD FORT, NC 28762	0.00	0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

▶ 0

Part VIII**Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

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

0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

Expenses

1	THE FOUNDATION ACCOMPLISHES ITS CHARITABLE PURPOSES SOLELY THROUGH A PROGRAM OF MAKING CHARITABLE GIFTS AND GRANTS AND DOES NOT CONDUCT ANY DIRECT CHARITABLE ACTIVITIES OR PROGRAMS	0.
2		
3		
4		

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

Amount

1	N/A	
2		
3	All other program-related investments. See instructions.	
Total. Add lines 1 through 3		0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	935,989.
b	Average of monthly cash balances	1b	82,877.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,018,866.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,018,866.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	15,283.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,003,583.
6	Minimum investment return. Enter 5% of line 5	6	50,179.

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

1	Minimum investment return from Part X, line 6	1	50,179.
2a	Tax on investment income for 2008 from Part VI, line 5	2a	146.
b	Income tax for 2008. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	146.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	50,033.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	50,033.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	50,033.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	74,751.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	74,751.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	146.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	74,605.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				50,033.
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only			60,069.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2008:				
a From 2003				
b From 2004				
c From 2005				
d From 2006				
e From 2007				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2008 from Part XII, line 4: ▶ \$ 74,751.				
a Applied to 2007, but not more than line 2a			60,069.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2008 distributable amount				14,682.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2007. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2008. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2009				35,351.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2003 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2009. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2004				
b Excess from 2005				
c Excess from 2006				
d Excess from 2007				
e Excess from 2008				

N/A

- b** Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(i)(3) or ☐ 4942(i)(5)

- [illegible]

1 Information Regarding Foundation Managers:

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

NONE

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

MARGARET SAVAGE, PRESIDENT, 248-579-1100
5328 MIRROR LAKE COURT, WEST BLOOMFIELD, MI 48323

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

WRITTEN DESCRIPTION OF CHARITY AND ITS SPECIFIC FUNDING NEED.

- c Any submission deadlines:**

NONE

- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

NONE

Part XV	Supplementary Information (continued)
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3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient		If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)					
a Paid during the year					
SEE STATEMENT 11					
Total				► 3a	74,751.
b Approved for future payment					
NONE					
Total				► 3b	0.

Enter gross amounts unless otherwise indicated.

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

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

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

- | | | Yes | No |
|----------|--|-----|----------|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | | X |
| | (2) Other assets | | X |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | | X |
| | (2) Purchases of assets from a noncharitable exempt organization | | X |
| | (3) Rental of facilities, equipment, or other assets | | X |
| | (4) Reimbursement arrangements | | X |
| | (5) Loans or loan guarantees | | X |
| | (6) Performance of services or membership or fundraising solicitations | | X |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | X |
| d | If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

- b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign Here

and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

Margaret K. Savage *April 8, 2010* *President*
Signature of officer or trustee Date Title

Paid Preparer's Use Only	Preparer's signature 	Date 3/20/10	Check if self-employed ☐	Preparer's identifying number
	Firm's name (or yours if self-employed), address, and ZIP code REHMANN ROBSON 39300 W TWELVE MILE RD SUITE 100 FARMINGTON HILLS, MI 48331-2989	EIN  Phone no. (248) 579-1100		

Form **990-PF** (2008)

FORM 990-PF GAIN OR (LOSS) FROM SALE OF ASSETS STATEMENT 1

(A) DESCRIPTION OF PROPERTY			MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
200 SHS EXXON MOBIL CORP				09/30/03	VARIOUS
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS	
14,769.	8,741.	0.	0.	6,028.	

(A) DESCRIPTION OF PROPERTY			MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
MERRILL LYNCH 04M04 - SEE ATTACHED				VARIOUS	VARIOUS
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS	
324,168.	392,371.	0.	0.	<68,203.>	

(A) DESCRIPTION OF PROPERTY			MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
MERRILL LYNCH 04M04 - SEE ATTACHED				VARIOUS	VARIOUS
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS	
402,994.	534,750.	0.	0.	<131,756.>	

(A) DESCRIPTION OF PROPERTY	MANNER ACQUIRED		DATE ACQUIRED	DATE SOLD
MERRILL LYNCH 04M04 - CASH IN LIEU			VARIOUS	VARIOUS
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
23.	0.	0.	0.	23.

(A) DESCRIPTION OF PROPERTY	MANNER ACQUIRED		DATE ACQUIRED	DATE SOLD
BRISTOL MYERS SQUIBB LITIGATION SETTLEMENT				02/02/09
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
48.	0.	0.	0.	48.

CAPITAL GAINS DIVIDENDS FROM PART IV	0.
TOTAL TO FORM 990-PF, PART I, LINE 6A	<193,860.>

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	AMOUNT
MERRILL LYNCH - INT PAID ON PURCHASES	<525.>
MERRILL LYNCH 4267	70.
MERRILL LYNCH 4M04	7,743.
MERRILL LYNCH ACCRUED INTEREST 4M04	306.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	7,594.

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	3
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MERRILL LYNCH 4267	120.	0.	120.
MERRILL LYNCH 4M04	26,532.	0.	26,532.
TOTAL TO FM 990-PF, PART I, LN 4	26,652.	0.	26,652.

FORM 990-PF	OTHER INCOME	STATEMENT	4
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
FOREIGN INCOME ADJUSTMENT	102.	102.	
TOTAL TO FORM 990-PF, PART I, LINE 11	102.	102.	

FORM 990-PF	LEGAL FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	25,000.	0.		0.
TO FM 990-PF, PG 1, LN 16A	25,000.	0.		0.

FORM 990-PF	TAXES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES PAID	745.	745.		0.
TO FORM 990-PF, PG 1, LN 18	745.	745.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT MANAGEMENT FEES	19,318.	19,318.			0.
INVESTMENT EXPENSE	142.	142.			0.
ACCRETION & AMORTIZATION	<439.>	<439.>			0.
BANK SERVICE CHARGES	3.	3.			0.
TO FORM 990-PF, PG 1, LN 23	19,024.	19,024.			0.

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS			STATEMENT	8
DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE	
GOVERNMENT SECURITIES (619-04M04)	X		170,214.	176,303.	
TOTAL U.S. GOVERNMENT OBLIGATIONS			170,214.	176,303.	
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS					
TOTAL TO FORM 990-PF, PART II, LINE 10A			170,214.	176,303.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	9
DESCRIPTION			BOOK VALUE	FAIR MARKET VALUE
STOCKS (619-04267)			0.	0.
STOCKS (619-04M04)			843,597.	856,735.
TOTAL TO FORM 990-PF, PART II, LINE 10B			843,597.	856,735.

FORM 990-PF	CORPORATE BONDS	STATEMENT 10
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE BONDS (619-04M04)	6,053.	6,472.
TOTAL TO FORM 990-PF, PART II, LINE 10C	6,053.	6,472.

FORM 990-PF	GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR	STATEMENT 11
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RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AUXILIARY FOR THE JEWISH HOME AND AGED 6710 WEST MAPLE ROAD, WEST BLOOMFIELD, MI 48322	NONE UNRESTRICTED USE	PUBLIC CHARITY	10,000.
CORPORATE ACCOUNTABILITY INTERNATIONAL 46 PLYMPTON STREET, BOSTON, MA 02118	NONE UNRESTRICTED USE	PUBLIC CHARITY	10,000.
MEADOWBROOK HALL, OAKLAND UNIVERSITY, ROCHESTER, MI 48309-4401	NONE COMMUNITY FOUNDATION FOR SOUTHEAST MICHIGAN	PUBLIC CHARITY	10,225.
MICHIGAN HISTORICAL CENTER FOUNDATION INCORPORATED P.O. BOX 17035, LANSING, MI 48901	NONE UNRESTRICTED USE	PUBLIC CHARITY	10,000.
THAW - THE HEAT AND WARMTH FUND, 1212 GRISWOLD STREET, 10TH FLOOR, DETROIT,	NONE UNRESTRICTED USE	PUBLIC CHARITY	10,000.

UNIVERSITY OF MICHIGAN 3003 SOUTH STATE STREET, SUITE 8000, ANN ARBOR, MI 49109	NONE MICHIGAN RADIO	UNIVERSITY	5,000.
THE SALVATION ARMY, 34 OAKLAND AVENUE, PONTIAC, MI 48342-2043	NONE UNRESTRICTED USE	PUBLIC CHARITY	10,000.
DETROIT PUBLIC SCHOOLS 18875 RYAN ROAD, DETROIT, MI 48234	NONE BROTHERS IN TRANSITION MENTOR PROGRAM	SCHOOL	859.
THE LITTLE ENGLISH SCHOOLHOUSE PROJECT AVE JAVIER ROJO GOMEZ M12 L4, PUERTO MORELOS, Q.ROO, MEXICO	NONE UNRESTRICTED USE	PUBLIC CHARITY	1,000.
MICHIGAN SPORTS HALL OF FAME INC, P.O. BOX 1073, FARMINGTON, MI 48332	NONE UNRESTRICTED USE	PUBLIC CHARITY	2,500.
ST. MARY'S HIGH SCHOOL 2525 NORTH THIRD STREET, PHOENIX, AZ 85004	NONE SCHOLARSHIP & BENEFIT FUND	SCHOOL	4,000.
PORTLAND COMMUNITY COLLEGE P.O. BOX 19000, PORTLAND, OR 97280-0990	NONE SCHOLARSHIP - MEGHAN SAUNDERS	UNIVERSITY	1,167.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

74,751.

Kemler Foundation - Realized Gains & Losses

Short-Term Sales			Long-Term Sales			Total	Total
Page Totals			Page Totals			Proceeds	Cost
-	-	-	8,537.36	8,358.96	178.40	8,537.36	8,358.96
6,940.50	13,370.16	(6,429.66)	13,451.05	18,793.96	(5,342.91)	20,391.55	32,164.12
5,526.69	7,986.14	(2,459.45)	7,678.93	20,884.90	(13,205.97)	13,205.62	28,871.04
12,487.90	18,067.97	(5,580.07)	9,278.95	14,178.01	(4,899.06)	21,766.85	32,245.98
17,196.17	26,400.96	(9,204.79)	2,192.65	8,509.18	(6,316.53)	19,388.82	34,910.14
5,677.81	13,982.21	(8,304.40)	6,794.77	14,342.54	(7,547.77)	12,472.58	28,324.75
9,562.15	14,391.24	(4,829.09)	61,196.49	65,298.73	(4,102.24)	70,758.64	79,689.97
5,414.89	13,839.36	(8,424.47)	7,434.29	13,907.38	(6,473.09)	12,849.18	27,746.74
6,048.03	10,690.35	(4,642.32)	2,898.86	6,092.71	(3,193.85)	8,946.89	16,783.06
4,547.24	11,556.54	(7,009.30)	4,637.81	11,223.55	(6,585.74)	9,185.05	22,780.09
7,066.19	9,474.03	(2,407.84)	22,234.81	28,477.26	(6,242.45)	29,301.00	37,951.29
8,090.44	10,059.47	(1,969.03)	8,944.02	14,756.20	(5,812.18)	17,034.46	24,815.67
7,691.49	8,425.70	(734.21)	11,073.34	14,931.21	(3,857.87)	18,764.83	23,356.91
11,689.54	20,755.46	(9,065.92)	8,365.80	9,205.65	(839.85)	20,055.34	29,961.11
7,414.21	11,152.19	(3,737.98)	7,852.43	16,836.09	(8,983.66)	15,266.64	27,988.28
7,256.37	8,520.23	(1,263.86)	6,378.76	12,268.45	(5,889.69)	13,635.13	20,788.68
6,246.04	8,905.09	(2,659.05)	10,232.15	12,143.86	(1,911.71)	16,478.19	21,048.95
10,666.26	13,886.70	(3,220.44)	10,283.81	17,644.36	(7,360.55)	20,950.07	31,531.06
9,833.23	12,467.32	(2,634.09)	6,643.93	9,697.80	(3,053.87)	16,477.16	22,165.12
10,320.88	10,758.55	(437.67)	13,869.21	15,869.74	(2,000.53)	24,190.09	26,628.29
11,987.41	13,093.99	(1,106.58)	25,963.18	28,822.62	(2,859.44)	37,950.59	41,916.61
15,620.27	16,792.76	(1,172.49)	9,108.50	13,662.74	(4,554.24)	24,728.77	30,455.50
12,947.81	13,715.18	(767.37)	12,242.49	16,752.79	(4,510.30)	25,190.30	30,467.97
8,202.75	8,733.24	(530.49)	7,753.40	9,852.26	(2,098.86)	15,956.15	18,585.50
15,701.96	14,001.77	1,700.19	17,895.38	16,497.37	1,398.01	33,597.34	30,499.14
9,698.61	8,457.58	1,241.03	23,113.91	24,919.14	(1,805.23)	32,812.52	33,376.72
13,339.35	9,932.76	3,406.59	9,368.85	9,776.37	(407.52)	22,708.20	19,709.13
18,314.83	15,735.16	2,579.67	9,435.07	11,874.53	(2,439.46)	27,749.90	27,609.69
22,034.17	17,134.39	4,899.78	11,269.22	14,032.78	(2,763.56)	33,303.39	31,167.17
14,299.20	10,905.75	3,393.45	8,068.49	8,546.94	(478.45)	22,367.69	19,452.69
7,323.64	6,054.58	1,269.06	9,786.75	10,742.78	(956.03)	17,110.39	16,797.36
7,963.36	6,870.28	1,093.08	13,841.48	16,569.64	(2,728.16)	21,804.84	23,439.92
7,058.29	6,254.30	803.99	15,167.83	19,279.98	(4,112.15)	22,226.12	25,534.28
324,167.68	392,371.41	(68,203.73)	402,993.97	534,750.48	(131,756.51)	727,161.65	927,121.89

Reconciliation from Sales per Fiscal Year Report to Realized Gains/Losses Schedule:

727,161.65	Total Proceeds per Gains/Losses Schedule
24,979.78	Return of Princ Pmts (not included on gains/losses schedule)
305.69	Accrued Interest Income (not included on gains/losses schedule)
752,447.12	Total - agrees with Fiscal Year Report Summary Page (Sales Proceeds)

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Net = 12,656.70

8,537.36

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
22,236 0000	FNMA P725690 06%2034	09/17/07	12/11/08	8,117.33	8,358.96	176.10 ST
18 0000	ALBERTO-CULVER CO NEW	08/14/07	12/17/08	420.03	7,941.23	44C 230 LT
					417.73	

8,358.96

LT 8,537.36

178.40

PLEASE SEE REVERSE SIDE
Page 208 of 241
Statement Period Year Ending 11/30/09
Account No 619-04M04

X 00006181

6060D 11-01





FAO THE WJ & LILLIAN KEMLER

EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

20, 391.55 (11,772.57)

Gain or (Loss)

Cost Basis

Sale Price

Date of Acquisition

Date of Liquidation

Quantity

Security Description

21.0000	ALBERTO-CULVER CO NEW	04/21/08	12/17/08	490.05	557.62	(67.57) ST
28.0000	BHP BILLITON PLC SP ADR	02/01/08	12/04/08	860.68	1,805.25	(944.57) ST
9.0000	CHINA MOBILE LTD SPN ADR	11/27/07	12/18/08	483.74	770.27	(286.53) LT
291.0000	COMPASS GROUP PLC ADR	10/29/07	12/09/08	1,404.36	2,058.50	(654.14) LT
110.0000	COMPASS GROUP PLC ADR	10/29/07	12/10/08	523.03	778.14	(255.11) LT
161.0000	COMPASS GROUP PLC ADR	05/16/08	12/10/08	765.54	1,165.80	(400.26) ST
38.0000	DISNEY (WALT) CO COM STK	04/17/08	12/02/08	795.12	1,168.12	(373.00) ST
112.0000	DISNEY (WALT) CO COM STK	04/23/08	12/02/08	2,343.55	3,529.65	(1,186.10) ST
6.0000	EDWARDS LIFESCIENCES CRP	02/05/07	12/26/08	323.56	313.86	9.70 LT
8.0000	EDWARDS LIFESCIENCES CRP	02/14/07	12/26/08	431.41	413.32	18.09 LT
3.0000	EDWARDS LIFESCIENCES CRP	02/15/07	12/26/08	161.79	155.68	6.11 LT
26.0000	FLUOR CORP NEW DEL COM	10/08/07	12/02/08	1,105.27	1,978.69	(873.42) LT
30.0000	FLUOR CORP NEW DEL COM	11/19/07	12/02/08	1,275.33	2,008.54	(733.21) LT
56.0000	FIAT S P A NEW SPND ADR	01/15/08	12/04/08	384.14	1,397.71	(1,013.57) ST
14.0000	FIAT S P A NEW SPND ADR	01/15/08	12/05/08	91.02	349.43	(258.41) ST
60.0000	FIAT S P A NEW SPND ADR	02/22/08	12/05/08	390.09	1,272.32	(882.23) ST
63.0000	FIAT S P A NEW SPND ADR	05/05/08	12/05/08	409.60	1,465.36	(1,055.76) ST
90.0000	GAP INC DELAWARE	11/05/07	11/25/08	1,072.01	1,621.68	(549.67) LT
40.0000	GAP INC DELAWARE	11/05/07	12/26/08	517.31	720.75	(203.44) LT
16.0000	HLTH CORP	10/25/04	12/04/08	140.79	114.79	26.00 LT
55.0000	HLTH CORP	01/19/05	12/04/08	484.00	430.25	53.75 LT
38.0000	HLTH CORP	02/14/05	12/04/08	334.40	312.16	22.24 LT
5.0000	HLTH CORP	02/23/05	12/04/08	44.00	38.60	5.40 LT
61.0000	HLTH CORP	02/09/06	12/04/08	536.81	564.85	(28.04) LT
4.0000	HLTH CORP	02/09/06	12/05/08	35.19	37.04	(1.85) LT
171.0000	HLTH CORP	12/05/08	12/05/08	1,504.81	1,540.00	(35.19) ST
1.0000	HUBBELL INC CL B PAR .01	03/02/07	12/26/08	31.55	48.18	(16.63) LT
5.0000	HUBBELL INC CL B PAR .01	03/05/07	12/26/08	157.77	238.38	(80.61) LT
9.0000	HUBBELL INC CL B PAR .01	03/06/07	12/26/08	283.99	427.10	(143.11) LT
17.0000	INVESTM TECH GRP INC NEW	08/22/08	12/08/08	319.96	507.80	(187.84) ST
2.0000	INVESTM TECH GRP INC NEW	08/22/08	12/09/08	36.30	59.75	(23.45) ST
3.0000	INVESTM TECH GRP INC NEW	08/25/08	12/26/08	54.45	91.35	(36.90) ST
19.0000	KING PHARMACEUTICALS INC	02/14/06	12/26/08	190.48	366.39	(175.91) LT
41.0000	KING PHARMACEUTICALS INC	05/08/07	12/26/08	411.03	862.67	(451.64) LT
2.0000	KING PHARMACEUTICALS INC	05/09/07	12/26/08	20.06	42.28	(22.22) LT
33.0000	PEOPLES UNITED FNL INC	04/19/07	11/25/08	607.62	686.57	(78.95) LT
46.0000	PEOPLES UNITED FNL INC	04/20/07	11/25/08	847.00	955.03	(108.03) LT
1.0000	PEOPLES UNITED FNL INC	06/15/07	11/25/08	18.42	19.37	(0.95) LT
35.0000	PRUDENTIAL PLC ADR	08/07/07	12/18/08	389.46	1,004.01	(614.55) LT
10.0000	PRUDENTIAL PLC ADR	08/07/07	12/19/08	115.86	286.86	(171.00) LT

(6,429.66)
(5,342.91)

13,370.16
8,793.96

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FAO THE WJ & LILLIAN KEMLER

EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY						205.62		28,871.04	
Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)			
7 0000	PRUDENTIAL PLC ADR	08/08/07	12/19/08	81.11	205.63	(124.52) LT			
15 0000	TELEFONICA SA SPAIN ADR	04/25/07	12/18/08	1,045.25	1,027.09	18.16 LT			
2 0000	ASHLAND INC NEW	11/09/07	01/06/09	22.87	35.22	(5.18)			
1 0000	ASHLAND INC NEW	11/12/07	01/06/09	11.43	17.61	(6.18) LT			
3 0000	ASHLAND INC NEW	12/04/07	01/06/09	34.32	52.83	(18.51) LT			
2 0000	ASHLAND INC NEW	12/20/07	01/06/09	22.88	35.22	(12.34) LT			
1 0000	ASHLAND INC NEW	12/21/07	01/06/09	11.44	17.61	(6.17) LT			
2 0000	ASHLAND INC NEW	02/06/08	01/06/09	22.87	35.22	(12.35) ST			
1 0000	ASHLAND INC NEW	02/07/08	01/06/09	11.44	17.61	(6.17) ST			
5 0000	ASHLAND INC NEW	11/03/08	01/06/09	57.20	88.05	(30.85) ST			
1 0000	BHP BILLITON PLC SP ADR	02/01/08	01/08/09	40.05	64.48	(24.43) ST			
14 0000	BHP BILLITON PLC SP ADR	02/04/08	01/08/09	560.80	907.89	(347.09) ST			
85 0000	BANK OF AMERICA CORP	10/28/05	01/15/09	738.84	3,723.46	(2,984.62) LT			
58 0000	BANK OF AMERICA CORP	11/21/05	01/15/09	504.15	2,657.88	(2,153.73) LT			
51 0000	BANK OF AMERICA CORP	11/22/05	01/15/09	443.31	2,331.12	(1,887.81) LT			
31 0000	BANK OF AMERICA CORP	05/02/07	01/15/09	269.47	1,584.42	(1,314.95) LT			
12 0000	CHINA MOBILE LTD SPN ADR	11/27/07	01/07/09	601.05	1,027.02	(425.97) LT			
30 0000	CBS CORP NEW CL B	06/23/06	01/22/09	195.68	793.47	(597.79) LT			
82 0000	CBS CORP NEW CL B	01/23/08	01/22/09	534.86	1,825.62	(1,290.76) ST			
27 0000	CERNER CORP COM	06/18/08	01/06/09	1,017.84	1,293.28	(275.44) ST			
8 0000	CERNER CORP COM	06/19/08	01/06/09	301.59	386.41	(84.82) ST			
10 0000	CERNER CORP COM	06/19/08	01/13/09	392.84	483.02	(90.18) ST			
1 0000	CERNER CORP COM	08/04/08	01/13/09	39.29	45.10	(5.81) ST			
14 0000	CLOX CO DEL COM	04/23/08	01/13/09	738.48	772.65	(34.17) ST			
47 0000	DARDEN RESTAURANTS INC	02/20/08	01/26/09	1,277.24	1,473.79	(196.55) ST			
3 0000	EDWARDS LIFESCIENCES CRP	02/15/07	12/29/08	158.97	155.69	3.28 LT			
4 0000	EDWARDS LIFESCIENCES CRP	05/11/07	12/29/08	211.97	195.98	15.99 LT			
4 0000	EDWARDS LIFESCIENCES CRP	05/14/07	12/29/08	211.98	197.76	14.22 LT			
3 0000	EDWARDS LIFESCIENCES CRP	05/14/07	01/13/09	164.64	148.33	16.31 LT			
3 0000	EDWARDS LIFESCIENCES CRP	08/14/07	01/13/09	164.64	139.75	24.89 LT			
16 0000	EDWARDS LIFESCIENCES CRP	08/14/07	01/16/09	916.60	745.34	171.26 LT			
26 0000	EXPEDIA INC DEL	11/28/07	01/12/09	224.41	822.44	(598.03) LT			
36 0000	EXPEDIA INC DEL	11/29/07	01/12/09	302.73	1,155.90	(845.17) LT			
35 0000	EXPEDIA INC DEL	11/30/07	01/12/09	302.10	1,138.46	(836.36) LT			
31 0000	EXPEDIA INC DEL	12/10/07	01/12/09	267.58	1,051.69	(784.11) LT			
31 0000	EXPEDIA INC DEL	12/11/07	01/12/09	267.59	1,056.55	(788.96) LT			
6 0000	HCC INS HOLDING INC	09/27/07	01/14/09	148.77	168.02	(19.25) LT			
14 0000	HCC INS HOLDING INC	09/28/07	01/14/09	347.15	400.41	(53.26) LT			
12 0000	HCC INS HOLDING INC	01/29/08	01/14/09	297.56	328.31	(30.75) ST			
9 0000	HCC INS HOLDING INC	01/30/08	01/14/09	223.18	248.08	(24.90) ST			

ST

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5,526.69

7,078.93

7,986.14

20,884.90

(2,459.45)

(13,235.97)

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Merrill Lynch

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY
21,706.85
32,245.98
(10,479.13)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
35.0000	HESS CORP	07/21/08	01/12/09	1,822.34	3,571.17	(1,748.83) S
14.0000	HESS CORP	07/28/08	01/12/09	728.94	1,346.62	(617.68) S
15.0000	HESS CORP	08/04/08	01/12/09	781.01	1,452.38	(671.37) S
4.0000	HLTH CORP	12-05-08	01/15/09	39.99	-0- N/A	39.99 N/A
24.0000	HARMAN INTL INDS INC NEW	04/08/08	01/13/09	475.61	967.68	(492.07) S
5.0000	HUBBELL INC CL B PAR 01	03/06/07	12/29/08	155.32	237.29	(81.97) LT
6.0000	HUBBELL INC CL B PAR 01	03/14/07	12/29/08	186.40	288.02	(101.62) LT
9.0000	HUBBELL INC CL B PAR 01	03/14/07	01/06/09	310.45	432.04	(121.59) LT
1.0000	HUBBELL INC CL B PAR 01	08/23/07	01/06/09	34.50	52.94	(18.44) LT
26.0000	IMPERIAL TOB GRP SPS ADR	06/11/08	01/16/09	1,437.40	2,121.10	(683.70) S
21.0000	INGRAM MICRO INC CL A	02/12/08	01/26/09	278.27	378.71	(100.44) S
28.0000	INGRAM MICRO INC CL A	02/12/08	01/27/09	375.25	504.96	(129.71) S
1.0000	INGRAM MICRO INC CL A	02/13/08	01/27/09	13.41	18.49	(5.08) S
144.0000	KONINKLIJKE AHOLD NV ADR	08/22/08	01/16/09	1,717.91	1,843.01	(125.10) S
20.0000	KUBOTA CORP ADR	08/03/04	01/07/09	641.13	459.99	181.14 LT
23.0000	KUBOTA CORP ADR	08/03/04	01/23/09	623.18	529.00	94.18 LT
21.0000	NEWELL RUBBERMAID INC	01/25/07	01/06/09	223.94	629.76	(405.82) LT
44.0000	NEWELL RUBBERMAID INC	01/26/07	01/06/09	469.22	1,335.33	(866.11) LT
23.0000	NEWMONT MINING CORP	05/19/08	01/26/09	1,000.05	1,125.72	(125.67) S
3.0000	NEWMONT MINING CORP	07/15/08	01/26/09	130.45	153.62	(23.17) S
22.0000	OGE ENERGY CORP PV \$0.01	06/30/06	01/26/09	544.62	766.58	(221.96) LT
14.0000	OGE ENERGY CORP PV \$0.01	06/30/06	01/27/09	354.13	487.84	(133.71) LT
18.0000	OGE ENERGY CORP PV \$0.01	07/03/06	01/27/09	455.32	635.50	(180.18) LT
1.0000	OGE ENERGY CORP PV \$0.01	07/14/06	01/27/09	25.30	35.87	(10.57) LT
23.0000	PEOPLES UNITED FNL INC	06/15/07	01/06/09	391.27	445.69	(54.42) LT
1.0000	PEOPLES UNITED FNL INC	06/15/07	01/26/09	17.06	19.38	(2.32) LT
18.0000	PEOPLES UNITED FNL INC	06/18/07	01/26/09	307.20	352.49	(45.29) LT
16.0000	PEOPLES UNITED FNL INC	06/19/07	01/26/09	273.06	313.61	(40.55) LT
12.0000	PEOPLES UNITED FNL INC	07/10/07	01/26/09	204.81	214.09	(9.28) LT
58.0000	PRUDENTIAL PLC ADR	08/08/07	01/08/09	681.38	1,703.88	(1,022.50) LT
111.0000	PRUDENTIAL PLC ADR	09/07/07	01/08/09	1,304.03	3,164.01	(1,859.98) LT
1.0000	PRUDENTIAL PLC ADR	07/30/08	01/08/09	11.74	21.21	(9.47) S
47.0000	PRUDENTIAL PLC ADR	07/31/08	01/08/09	552.17	1,010.15	(457.98) S
33.0000	REPUBLIC SERVICES INC	01/26/06	01/26/09	855.31	669.40	185.91 LT
3.0000	REPUBLIC SERVICES INC	01/27/06	01/26/09	77.76	60.34	17.42 LT
14.0000	ROCHE HLDG LTD SPN ADR	07/05/07	01/22/09	514.99	626.12	(111.13) LT
16.0000	ROCHE HLDG LTD SPN ADR	07/06/07	01/22/09	588.58	718.84	(130.26) LT
32.0000	ROHM AND HAAS	06/16/08	12/29/08	1,711.81	1,679.30	32.51 S
16.0000	SEMPRA ENERGY	06/16/08	01/26/09	703.77	908.87	(205.10) S
17.0000	SEMPRA ENERGY	06/17/08	01/26/09	747.77	964.98	(217.21) S

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12,487.9
9,278.95
18,067.97
14,178.01

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

(15,521.32)

34,910.14

14,388.82

Cost Basis

Sale Price

Date of Acquisition

Date of Liquidation

Quantity

Security Description

Gain or (Loss)

26.0000	SMURFIT-STONE CONTAINER	01/12/06	01/06/09	10.42	360.83	(350.41) LT
42.0000	SMURFIT-STONE CONTAINER	02/02/06	01/06/09	16.83	571.14	(554.31) LT
53.0000	SMURFIT-STONE CONTAINER	02/09/06	01/06/09	21.24	671.17	(649.93) LT
37.0000	SMURFIT-STONE CONTAINER	03/15/06	01/06/09	14.83	488.96	(474.13) LT
36.0000	SMURFIT-STONE CONTAINER	04/24/06	01/06/09	14.43	528.52	(514.09) LT
42.0000	SMURFIT-STONE CONTAINER	07/14/06	01/06/09	16.83	444.15	(427.32) LT
27.0000	SMURFIT-STONE CONTAINER	07/17/06	01/06/09	10.82	286.66	(275.84) LT
51.0000	SMURFIT-STONE CONTAINER	10/11/06	01/06/09	20.45	573.85	(553.40) LT
103.0000	SMURFIT-STONE CONTAINER	04/23/08	01/06/09	41.30	682.14	(640.84) ST
118.0000	SMURFIT-STONE CONTAINER	09/23/08	01/06/09	47.32	700.58	(653.26) ST
19.0000	TJX COS INC NEW	08/11/08	12/29/08	374.74	704.20	(329.46) ST
103.0000	TJX COS INC NEW	10/13/08	12/29/08	2,031.49	2,727.22	(695.73) ST
50.0000	VODAFONE GROUP PLC NEW	04/29/08	01/07/09	1,068.14	1,551.66	(483.52) ST
28.0000	VODAFONE GROUP PLC NEW	04/29/08	01/22/09	495.77	868.93	(373.16) ST
30.0000	WISCONSIN ENERGY CORP	02/14/07	01/26/09	1,354.45	1,454.94	(100.49) LT
149.0000	XILINX INC	04/28/08	01/05/09	2,743.04	3,709.17	(966.13) ST
104.0000	YAHOO INC	10/22/08	01/16/09	1,201.41	1,318.03	(116.62) ST
48.0000	YAHOO INC	10/31/08	01/16/09	554.50	629.99	(75.49) ST
24.0000	AMERISOURCEBERGEN CORP	09/09/08	02/11/09	896.64	987.25	(90.61) ST
30.0000	ALTERA CORP	08/04/08	02/09/09	491.10	651.28	(160.18) ST
82.0000	ALTERA CORP	08/04/08	02/10/09	1,299.44	1,780.17	(480.73) ST
24.0000	ALTERA CORP	08/04/08	02/12/09	369.10	521.02	(151.92) ST
105.0000	ALTERA CORP	08/04/08	02/17/09	1,575.92	2,279.50	(703.58) ST
26.0000	ALTERA CORP	08/25/08	02/17/09	390.23	592.44	(202.21) ST
38.0000	ALTERA CORP	08/25/08	02/18/09	579.53	865.89	(286.36) ST
21.0000	ALLEGHENY TECH INC	05/13/08	01/29/09	492.52	1,601.50	(1,108.98) ST
14.0000	ALLEGHENY TECH INC	09/23/08	01/29/09	328.35	547.56	(219.21) ST
9.0000	BRANDYWNE RLTY T SBI NEW	10/30/07	01/29/09	56.71	226.10	(169.39) LT
43.0000	BRANDYWNE RLTY T SBI NEW	10/31/07	01/29/09	270.97	1,099.91	(828.94) LT
19.0000	BRANDYWNE RLTY T SBI NEW	11/01/07	01/29/09	119.74	471.95	(352.21) LT
26.0000	BRANDYWNE RLTY T SBI NEW	11/01/07	01/30/09	157.75	645.84	(488.09) LT
31.0000	BRANDYWNE RLTY T SBI NEW	03/11/08	01/30/09	188.09	520.72	(332.63) ST
13.0000	BRANDYWNE RLTY T SBI NEW	03/12/08	01/30/09	78.88	221.40	(142.52) ST
3.0000	DARDEN RESTAURANTS INC	02/20/08	02/09/09	85.64	94.08	(8.44) ST
11.0000	DARDEN RESTAURANTS INC	09/08/08	02/09/09	314.03	329.11	(15.08) ST
7.0000	GENL DYNAMICS CORP	06/02/08	02/02/09	387.24	638.80	(251.56) ST
7.0000	GENL DYNAMICS CORP	06/03/08	02/02/09	387.24	633.14	(245.90) ST
7.0000	GENL DYNAMICS CORP	06/04/08	02/02/09	387.25	623.02	(235.77) ST
7.0000	GENL DYNAMICS CORP	06/05/08	02/02/09	387.26	622.16	(234.90) ST
53.0000	HUMAN GENOME SCIENCES INC	11/15/06	01/29/09	107.18	685.16	(577.98) LT

(9,204.79)

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26,400.96

8,509.18

17,196.17

2,192.65

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
54 0000	HUMAN GENOME SCIENCES INC	11/16/06	01/29/09	109.22	713.92	(604.70) LT
47 0000	HUMAN GENOME SCIENCES INC	11/16/06	01/30/09	88.01	621.39	(533.38) LT
24 0000	HUMAN GENOME SCIENCES INC	11/17/06	01/30/09	44.94	316.14	(271.20) LT
31 0000	HUMAN GENOME SCIENCES INC	10/16/07	01/30/09	58.06	293.77	(235.71) LT
61 0000	HUMAN GENOME SCIENCES INC	10/17/07	01/30/09	114.25	587.41	(473.16) LT
1 0000	HARMAN INTL INDS INC NEW	04/08/08	02/04/09	15.32	40.32	(25.00) S
12 0000	HARMAN INTL INDS INC NEW	04/09/08	02/04/09	183.89	482.72	(298.83) S
13 0000	HARMAN INTL INDS INC NEW	04/10/08	02/04/09	199.22	516.96	(317.74) S
1 0000	HARMAN INTL INDS INC NEW	04/10/08	02/10/09	12.92	39.77	(26.85) S
17 0000	HARMAN INTL INDS INC NEW	05/13/08	02/10/09	219.71	693.73	(474.02) S
15 0000	HARMAN INTL INDS INC NEW	05/14/08	02/10/09	193.88	642.56	(448.68) S
33 0000	INGRAM MICRO INC CL A	02/13/08	02/11/09	422.20	610.23	(188.03) S
44 0000	INVESCO LTD	01/08/08	01/29/09	521.82	1,214.50	(692.68) LT
20 0000	INVESCO LTD	03/28/08	01/29/09	237.19	475.83	(238.64) S
26 0000	INVESCO LTD	03/31/08	01/29/09	308.35	622.35	(314.00) S
96 0000	KB HOME	07/15/08	01/29/09	1,090.69	1,405.14	(314.45) S
33 0000	KB HOME	10/02/08	01/29/09	374.93	660.65	(285.72) S
25 0000	KING PHARMACEUTICALS INC	05/09/07	01/29/09	224.85	528.55	(303.70) LT
45 0000	KING PHARMACEUTICALS INC	05/10/07	01/29/09	404.74	949.78	(545.04) LT
37 0000	KING PHARMACEUTICALS INC	05/29/07	01/29/09	332.79	796.38	(463.59) LT
49 0000	KUBOTA CORP ADR	08/03/04	02/04/09	1,349.64	1,127.01	222.63 LT
16 0000	KUBOTA CORP ADR	05/07/08	02/04/09	440.71	592.91	(152.20) S
10 0000	MEDICIS PHARMS CL A COM	03/10/05	01/29/09	146.48	334.51	(188.03) LT
15 0000	MEDICIS PHARMS CL A COM	05/18/05	01/29/09	219.72	420.26	(200.54) LT
4 0000	MEDICIS PHARMS CL A COM	05/18/05	01/30/09	56.07	112.08	(56.01) LT
36 0000	MEDICIS PHARMS CL A COM	06/07/06	01/30/09	504.65	968.66	(464.01) LT
9 0000	OGE ENERGY CORP PV \$0.01	07/14/06	02/11/09	221.82	322.87	(101.05) LT
1 0000	OGE ENERGY CORP PV \$0.01	07/17/06	02/11/09	24.65	35.86	(11.21) LT
19 0000	PEOPLES UNITED FNL INC	07/10/07	01/29/09	320.74	338.99	(18.25) LT
8 0000	RELANCE STL & ALUM CO	05/14/08	01/29/09	182.56	528.05	(345.49) S
14 0000	RELANCE STL & ALUM CO	06/19/08	01/29/09	319.49	1,037.10	(717.61) S
11 0000	RIO TINTO PLC SPNSRD ADR	06/17/08	02/18/09	1,160.89	5,242.87	(4,081.98) S
37 0000	RADIOSHACK CORP	03/20/07	02/04/09	437.37	987.34	(549.97) LT
10 0000	RADIOSHACK CORP	05/14/07	02/04/09	118.22	307.76	(189.54) LT
28 0000	RADIOSHACK CORP	05/14/07	02/09/09	357.99	861.74	(503.75) LT
41 0000	RADIOSHACK CORP	05/14/07	02/10/09	498.07	1,261.84	(763.77) LT
26 0000	RADIOSHACK CORP	05/13/08	02/10/09	315.86	391.02	(75.16) S
7 0000	REINSURANCE GROUP AMERICA	10/09/07	02/11/09	232.51	409.03	(176.52) LT
6 0000	REINSURANCE GROUP AMERICA	10/10/07	02/11/09	199.30	350.07	(150.77) LT
16 0000	ROWAN COMPANIES INC	04/05/05	01/29/09	208.86	482.68	(273.82) LT

(834.4)
(7547.7)

13982.21
14342.54

ST 5,677.81
ST 6,794.77





Merrill Lynch

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

79758.64

79689.97

(8931.33)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
10 0000	ROWAN COMPANIES INC	04/06/05	01/29/09	130.54	303.80	(173.26) LT
13 0000	ROWAN COMPANIES INC	08/09/05	01/29/09	169.70	453.39	(283.69) LT
13 0000	ROWAN COMPANIES INC	09/14/07	01/29/09	169.70	477.62	(307.92) LT
11 0000	ROWAN COMPANIES INC	09/17/07	01/29/09	143.59	397.20	(253.61) LT
14 0000	ROWAN COMPANIES INC	09/08/08	01/29/09	182.77	477.04	(294.27) ST
27 0000	SWISS REINS SPNSD ADR	10/28/08	02/13/09	461.16	932.24	(471.08) ST
37 0000	SWISS REINS SPNSD ADR	10/28/08	02/13/09	620.29	1,277.53	(657.24) ST
19 0000	SWISS REINS SPNSD ADR	11/06/08	02/13/09	318.53	811.18	(492.65) ST
76 0000	SYMANTEC CORP COM	07/28/08	02/02/09	1,118.53	1,459.21	(340.68) ST
34 0000	SYMANTEC CORP COM	07/29/08	02/02/09	500.40	668.59	(168.19) ST
61 0000	SYMANTEC CORP COM	07/29/08	02/04/09	921.25	1,199.53	(278.28) ST
176 0000	TEXAS INSTRUMENTS	01/02/08	02/09/09	3,043.92	5,681.97	(2,638.05) LT
9,000 0000	FNMA P725174 05 50% 2019 COR	01/08/04	03/06/09	2,975.02	2,994.88	(19.86) NFE LT
2,000 0000	FEDERAL HOME LN MTG CORP	08/15/07	02/27/09	2,190.00	1,975.29	214.71 LT
1,000 0000	US TSY 4 500% SEP 30 2011	02/14/08	02/27/09	1,082.46	1,053.33	29.13 LT
2,000 0000	US TSY 4 250% NOV 15 2017	11/29/07	02/27/09	2,199.77	2,049.17	150.60 LT
1,000 0000	US TSY 2.875% JAN 31 2013	02/14/08	02/27/09	1,046.25	1,004.70	41.55 LT
1,000 0000	GENERAL ELEC CAP CORP	05/16/08	02/27/09	971.08	1,027.37	(56.29) ST
4,000 0000	FNMA P794884 05 50% 2019 COR	03/09/05	03/06/09	1,616.00	1,606.80	9.20 NFE LT
2,000 0000	FNMA P813957 06% 2035 COR	12/13/05	03/06/09	798.12	779.86	18.26 NFE
7,000 0000	FNMA P883567 06% 2036 COR	05/08/06	03/06/09	5,342.64	5,140.32	202.32 NFE
7,000 0000	FNMA P871293 05% 2036 COR	05/08/06	03/06/09	5,850.20	5,421.91	428.29 NFE
29,000 0000	FNMA P888276 05 50% 2036 COR	04/13/07	03/19/09	23,481.02	22,348.72	1,132.30 NFE
1,000 0000	FNMA P888405 05% 2036 COR	08/24/07	03/06/09	845.66	789.21	56.45 NFE
4,000 0000	FNMA P888129 05 50% 2037 COR	06/18/07	03/19/09	3,208.41	2,980.69	227.72 NFE
5,031 0000	FNMA P934643 05% 2038 COR	12/12/08	03/06/09	4,841.15	4,856.05	(14.90) NFE
16 0000	ALEXANDRIA REAL EST EQTS	01/06/09	03/25/09	553.13	1,017.39	(464.26) ST
10 0000	AMERISOURCEBERGEN CORP	09/09/08	03/02/09	305.02	411.36	(106.34) ST
2 0000	AMERISOURCEBERGEN CORP	10/15/08	03/02/09	61.01	61.73	(0.72) ST
19 0000	AMERISOURCEBERGEN CORP	10/15/08	03/03/09	590.19	586.53	3.66 ST
3 0000	AETNA INC NEW	03/20/06	02/27/09	74.60	155.40	(80.80) LT
59 0000	AMERICA MOVIL SAB DE CV	11/20/07	03/06/09	1,465.95	3,501.46	(2,035.51) LT
13 0000	AMERICA MOVIL SAB DE CV	12/12/07	03/06/09	323.01	832.23	(509.22) LT
8 0000	AMERICA MOVIL SAB DE CV	12/13/07	03/06/09	198.78	494.73	(295.95) LT
77 0000	AT&T INC	06/16/08	02/25/09	1,792.81	2,780.79	(987.98) ST
6 0000	AMGEN INC COM PV \$0 0001	11/03/08	02/27/09	299.93	367.32	(67.39) ST
30 0000	AMYLIN PHARMACEUTLS INC	10/20/08	02/27/09	277.47	393.91	(116.44) ST
31 0000	AMYLIN PHARMACEUTLS INC	10/21/08	02/27/09	286.72	410.73	(124.01) ST
13 0000	AMYLIN PHARMACEUTLS INC	11/11/08	02/27/09	120.25	111.75	8.50 ST
3 0000	APACHE CORP	05/05/08	02/27/09	181.61	397.04	(215.43) ST

(19.86) NFE LT

9,20 NFE LT
18.26 NFE
202.32 NFE
428.29 NFE
1,132.30 NFE
56.45 NFE
227.72 NFE
14.90 NFE

(464.26) ST
(106.34) ST
(0.72) ST
3.66 ST
(80.80) LT
(2,035.51) LT
(509.22) LT
(295.95) LT
(987.98) ST
(67.39) ST
(116.44) ST
(124.01) ST
8.50 ST
(215.43) ST

14,391.24
6,529.873

ST 9562.15
LT 6,196.49

Account No.
619-04M04

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00006187





FAO THE WJ & LILLIAN KEMLER

Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
48 0000	APACHE CORP	05/05/08	03/02/09	2,577.10	6,352.79	(3,775.69) ST
10 0000	APACHE CORP	05/06/08	03/02/09	536.90	1,367.90	(831.00) ST
6 0000	APACHE CORP	05/07/08	03/02/09	322.14	822.00	(499.86) ST
8 0000	APACHE CORP	05/09/08	03/02/09	429.52	1,081.50	(651.98) ST
8 0000	AUTOZONE INC NEVADA COM	03/07/05	03/09/09	1,216.04	791.90	424.14 LT
1 0000	BMC SOFTWARE INC	03/15/06	02/27/09	29.48	22.22	7.26 LT
1 0000	BRITISH AMN TOBACO SPADR	04/25/07	02/27/09	51.07	62.64	(11.57) LT
24 0000	BIODEN IDEC INC	09/24/07	03/25/09	1,208.78	1,630.87	(422.09) LT
14 0000	BIODEN IDEC INC	01/22/08	03/25/09	705.13	812.80	(107.67) LT
2 0000	BIG LOTS INC	02/07/07	02/27/09	31.01	53.90	(22.89) LT
26 0000	BIG LOTS INC	02/07/07	03/02/09	389.16	700.70	(311.54) LT
12 0000	BIG LOTS INC	02/07/07	03/04/09	175.52	323.41	(147.89) LT
51 0000	BIG LOTS INC	02/08/07	03/04/09	746.00	1,385.47	(639.47) LT
22 0000	BIG LOTS INC	02/08/07	03/10/09	394.95	597.66	(202.71) LT
9 0000	BIG LOTS INC	02/09/07	03/10/09	161.57	238.73	(77.16) LT
2 0000	BIG LOTS INC	11/05/07	03/10/09	35.91	44.41	(8.50) LT
39 0000	BIG LOTS INC	11/05/07	03/11/09	726.87	866.07	(139.20) LT
26 0000	BIG LOTS INC	11/05/07	03/11/09	515.55	577.39	(61.84) LT
9 0000	BIG LOTS INC	11/06/07	03/11/09	178.46	196.24	(17.78) LT
34 0000	BIG LOTS INC	11/06/07	03/12/09	679.01	741.36	(62.35) LT
11 0000	CONSECO INC	08/03/04	03/26/09	7.14	196.03	(188.89) LT
43 0000	CONSECO INC	08/03/04	03/26/09	27.94	766.26	(738.32) LT
28 0000	CONSECO INC	03/17/05	03/26/09	18.20	555.77	(537.57) LT
3 0000	CONSECO INC	03/18/05	03/26/09	1.95	59.47	(57.52) LT
20 0000	CONSECO INC	09/07/05	03/26/09	13.00	418.32	(405.32) LT
6 0000	CONSECO INC	09/08/05	03/26/09	3.90	125.65	(121.75) LT
11 0000	CONSECO INC	12/13/05	03/26/09	7.15	253.32	(246.17) LT
7 0000	CONSECO INC	12/14/05	03/26/09	4.55	161.16	(156.61) LT
40 0000	CONSECO INC	04/10/07	03/26/09	26.00	721.82	(695.82) LT
24 0000	CONSECO INC	09/14/07	03/26/09	15.60	333.36	(317.76) LT
39 0000	CONSECO INC	09/17/07	03/26/09	25.35	537.54	(512.19) LT
38 0000	CONSECO INC	02/06/08	03/26/09	24.70	464.82	(440.12) LT
22 0000	CONSECO INC	02/07/08	03/26/09	14.30	268.09	(253.79) LT
63 0000	CONSECO INC	05/20/08	03/26/09	40.95	748.29	(707.34) ST
18 0000	CONSECO INC	08/08/08	03/26/09	11.71	154.64	(142.93) ST
1 0000	CONSECO INC	08/08/08	03/26/09	0.71	8.60	(7.89) ST
95 0000	CONSECO INC	08/11/08	03/26/09	67.78	911.00	(843.22) ST
67 0000	COACH INC	12/01/08	03/16/09	979.42	1,146.80	(167.38) ST
29 0000	CENTEX CORP	10/02/08	03/02/09	171.07	463.19	(292.12) ST
49 0000	CENTEX CORP	10/02/08	03/03/09	277.59	782.65	(505.06) ST

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Account No 619-04M04

ST 5414.89

LT 7434.29

13839.36

13907.38

00001588

X



(14897.56)

27746.74

12849.18

(8424.4)

(6473.06)



Merrill Lynch

FAO THE WJ & LILLIAN KEMLER

EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY **8946.89** **16783.06** **(7836.17)**

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
1.0000	CISCO SYSTEMS INC COM	04/24/06	02/27/09	14.38	20.44	(6.06) LT
5.0000	CLOROX CO DEL COM	04/23/08	03/09/09	231.30	275.94	(44.64) ST
97.0000	COMPUWARE CORP	09/22/08	02/27/09	582.97	1,016.57	(433.60) ST
27.0000	COUSINS PROPS INC	02/13/08	03/25/09	179.32	669.98	(490.66) LT
33.0000	COUSINS PROPS INC	02/14/08	03/25/09	219.16	825.97	(606.81) LT
8.0000	COUSINS PROPS INC	02/15/08	03/25/09	53.13	195.45	(142.32) LT
12.0000	COUSINS PROPS INC	03/04/08	03/25/09	79.70	296.86	(217.16) LT
13.0000	COUSINS PROPS INC	03/05/08	03/25/09	86.34	325.47	(239.13) LT
27.0000	COUSINS PROPS INC	01/29/09	03/25/09	179.33	280.24	(100.91) ST
14.0000	COUSINS PROPS INC	01/29/09	03/26/09	94.94	145.32	(50.38) ST
5.0000	COUSINS PROPS INC	01/30/09	03/26/09	33.91	52.77	(18.86) ST
3.0000	CUMMINS INC COM	07/07/08	02/27/09	62.95	190.91	(127.96) ST
13.0000	DARDEN RESTAURANTS INC	09/08/08	02/26/09	340.30	388.95	(48.65) ST
34.0000	DARDEN RESTAURANTS INC	10/20/08	02/26/09	890.04	739.06	150.98 ST
1.0000	EXPRESS SCRIPTS INC COM	05/01/07	02/27/09	51.12	47.00	4.12 LT
20.0000	ENSCO INTL INC COM	05/05/08	02/27/09	509.24	1,312.53	(803.29) ST
3.0000	EXXON MOBIL CORP COM	12/20/04	02/27/09	209.28	153.06	56.22 LT
1.0000	EXELON CORPORATION	06/16/08	02/27/09	47.49	89.00	(41.51) ST
46.0000	FIRST MIDWEST BANCORP DEL	10/03/08	03/04/09	319.77	1,280.45	(960.68) ST
34.0000	FIRST MIDWEST BANCORP DEL	10/06/08	03/04/09	236.36	911.93	(675.57) ST
1.0000	GAP INC DELAWARE	11/05/07	02/27/09	10.74	18.02	(7.28) LT
3.0000	GAP INC DELAWARE	02/06/08	02/27/09	32.25	56.23	(23.98) LT
4.0000	GENL DYNAMICS CORP COM	06/05/08	02/25/09	188.94	355.52	(166.58) ST
14.0000	GENL DYNAMICS CORP COM	06/06/08	02/25/09	661.29	1,226.16	(564.87) ST
8.0000	GENL DYNAMICS CORP COM	06/16/08	02/25/09	377.89	689.60	(311.71) ST
1.0000	GENERAL ELECTRIC	09/09/05	02/27/09	8.54	34.07	(25.53) LT
7.0000	HCC INS HOLDING INC	01/30/08	03/25/09	167.12	192.96	(25.84) LT
12.0000	HCC INS HOLDING INC	04/08/08	03/25/09	286.49	282.26	4.23 ST
5.0000	HCC INS HOLDING INC	04/09/08	03/25/09	119.37	117.34	2.03 ST
7.0000	HCC INS HOLDING INC	04/10/08	03/25/09	167.13	163.18	3.95 ST
50.0000	HEWLETT PACKARD CO DEL	03/03/08	03/09/09	1,332.84	2,371.81	(1,038.97) LT
3.0000	HUBBELL INC CL B PAR .01	08/23/07	03/02/09	79.20	158.85	(79.65) LT
8.0000	HUBBELL INC CL B PAR .01	09/14/07	03/02/09	211.20	414.47	(203.27) LT
1.0000	HUBBELL INC CL B PAR .01	09/17/07	03/02/09	26.41	52.01	(25.60) LT
5.0000	HUBBELL INC CL B PAR .01	09/17/07	03/30/09	138.13	260.06	(121.93) LT
7.0000	HUBBELL INC CL B PAR .01	04/08/08	03/30/09	193.39	309.48	(116.09) ST
4.0000	HUBBELL INC CL B PAR .01	04/09/08	03/30/09	110.51	176.21	(65.70) ST
4.0000	HUBBELL INC CL B PAR .01	04/10/08	03/30/09	110.51	175.88	(65.37) ST
4.0000	HUBBELL INC CL B PAR .01	05/22/08	03/30/09	110.51	186.71	(76.20) ST
7.0000	HUBBELL INC CL B PAR .01	05/23/08	03/30/09	193.40	324.34	(130.94) ST

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Account No 619-04M04

ST 6048.03 10690.35 (4642.32)

LT 2898.86 6092.71 (3193.85)



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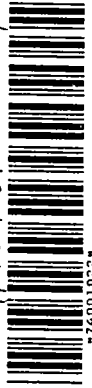
EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY 185.05 22780.09 (13,595.04)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
94 0000	ING GP NV SPSPD ADR	01/07/09	03/16/09	407 60	1,029 80	1622 20) ST
25 0000	ING GP NV SPSPD ADR	01/08/09	03/16/09	108 41	271 33	(162 92) ST
70 0000	ING GP NV SPSPD ADR	01/08/09	03/17/09	310 25	759 76	(449 51) ST
104 0000	ING GP NV SPSPD ADR	01/22/09	03/17/09	460 96	742 23	(281 27) ST
8 0000	JPMORGAN CHASE & CO	10/30/07	02/27/09	184 81	372 53	(187 72) LT
31 0000	KB HOME	10/02/08	03/05/09	246 33	620 62	(374 29) ST
48 0000	KB HOME	10/22/08	03/05/09	381 42	694 51	(313 09) ST
21 0000	KONINKLIJKE AHOLD NV ADR	08/22/08	03/03/09	220 89	268 78	(47 89) ST
10 0000	KONINKLIJKE AHOLD NV ADR	08/25/08	03/03/09	105 19	129 13	(23 94) ST
9 0000	LEXINGTON REALTY TRUST	09/05/08	03/05/09	22 14	133 49	(111 35) ST
38 0000	LEXINGTON REALTY TRUST	09/08/08	03/05/09	93 50	575 55	(482 05) ST
83 0000	LEXINGTON REALTY TRUST	09/09/08	03/05/09	204 25	1,263 02	(1,058 77) ST
1 0000	L-3 COMMUNCTNS HLDGS	07/16/07	02/27/09	69 22	99 90	(30 68) LT
50 0000	MTN GROUP LTD-SPONS ADR	03/09/09	03/16/09	494 97	401 49	93 48 ST
1 0000	MATTEL INC COM	10/16/08	02/27/09	11 88	14 25	(2 37) ST
1 0000	MERCK&CO INC	10/03/05	02/27/09	24 56	27 41	(2 85) LT
9 0000	NEWELL RUBBERMAID INC	01/26/07	02/26/09	51 99	273 14	(221 15) LT
20 0000	NEWELL RUBBERMAID INC	06/20/07	02/26/09	115 54	594 38	(478 84) LT
23 0000	NEWELL RUBBERMAID INC	07/10/07	02/26/09	132 88	662 54	(529 66) LT
32 0000	NEWELL RUBBERMAID INC	07/30/07	02/26/09	184 88	853 72	(668 84) LT
23 0000	NEWELL RUBBERMAID INC	09/08/08	02/26/09	132 89	463 44	(330 55) ST
2 0000	NOVELLUS SYS INC	08/21/06	02/27/09	25 65	54 07	(28 42) LT
108 0000	VIMPEL COMM SP ADR	09/12/08	03/12/09	550 87	2,512 95	(1,962 08) ST
21 0000	VIMPEL COMM SP ADR	09/15/08	03/12/09	107 12	448 98	(341 86) ST
12 0000	OGE ENERGY CORP PV \$0.01	07/17/06	02/27/09	265 25	430 33	(165 08) LT
4 0000	OGE ENERGY CORP PV \$0.01	07/17/06	03/02/09	85 45	143 45	(58 00) LT
3 0000	OGE ENERGY CORP PV \$0.01	10/11/06	03/02/09	64 10	111 02	(46 92) LT
25 0000	ORIX CORPORATION SP ADR	08/03/04	03/18/09	321 59	1,366 26	(1,044 67) LT
6 0000	ORIX CORPORATION SP ADR	06/29/07	03/18/09	77 19	786 37	(709 18) LT
5 0000	ORIX CORPORATION SP ADR	06/29/07	03/20/09	59 77	655 31	(595 54) LT
9 0000	ORIX CORPORATION SP ADR	08/17/07	03/20/09	107 59	983 62	(876 03) LT
5 0000	ORIX CORPORATION SP ADR	08/20/07	03/20/09	59 77	536 26	(476 49) LT
2 0000	ORIX CORPORATION SP ADR	08/23/07	03/20/09	23 92	222 51	(198 59) LT
11 0000	PHILPPNE L D TEL ADR	04/26/07	03/16/09	431 31	597 89	(166 58) LT
2 0000	PEPSI BOTTLING GROUP INC	07/19/05	02/27/09	37 49	59 27	(21 78) LT
22 0000	PETROLEO BRAS VTG SPD ADR	03/31/08	03/06/09	613 75	1,105 26	(491 51) ST
6 0000	PFIZER INC DEL PV\$0.05	04/17/08	02/27/09	74 82	121 95	(47 13) ST
26 0000	PROCTER & GAMBLE CO	12/12/03	02/25/09	1,280 92	1,259 57	21 35 LT
20 0000	PROCTER & GAMBLE CO	08/03/04	02/25/09	985 34	1,080 00	(94 66) LT
1 0000	PROCTER & GAMBLE CO	08/03/04	02/27/09	48 59	54 00	(5 41) LT

ST 4,547.24
LT 4,637.81

(7009.3)
(6,585.74)





FAO THE WJ & LILLIAN KEMLER

EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

29,301 37,951.29 (8,650.29)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
3 0000	QUEST DIAGNOSTICS INC	10/27/08	02/27/09	139.58	122.48	17 10 ST
7 0000	REPUBLIC SERVICES INC	01/27/06	02/27/09	137.22	140.80	(3 58) LT
12.0000	REPUBLIC SERVICES INC	09/13/06	02/27/09	235.26	271.68	(36.42) LT
29 0000	REPUBLIC SERVICES INC	09/13/06	03/26/09	501.82	656.57	(154 75) LT
6 0000	REPUBLIC SERVICES INC	08/23/07	03/26/09	103.82	188.85	(85 03) LT
14 0000	REPUBLIC SERVICES INC	09/08/08	03/26/09	242.27	399.82	(157 55) ST
9 0000	REINSURANCE GROUP AMERICA	10/11/07	03/05/09	211.67	527.68	(316 01) LT
8 0000	REINSURANCE GROUP AMERICA	10/12/07	03/05/09	188.15	471.95	(283 80) LT
7.0000	REINSURANCE GROUP AMERICA	10/15/07	03/05/09	164.64	413.25	(248 61) LT
1 0000	REINSURANCE GROUP AMERICA	10/16/07	03/05/09	23.52	58.18	(34 66) LT
3 0000	REINSURANCE GROUP AMERICA	10/17/07	03/06/09	66.78	171.85	(105 07) LT
18 0000	REINSURANCE GROUP AMERICA	09/08/08	03/06/09	400.71	897.17	(496 46) ST
40 0000	SYMANTEC CORP COM	07/29/08	03/16/09	535.30	786.59	(251 29) ST
142.0000	SYMANTEC CORP COM	08/11/08	03/16/09	1,900.33	3,152.44	(1,252 11) ST
86 0000	TIBCO SOFTWARE INC	03/01/07	03/09/09	389.39	783.14	(393 75) LT
98 0000	TIBCO SOFTWARE INC	04/11/07	03/09/09	443.73	879.48	(435 75) LT
2 0000	UNILEVER NV NY REG SHS	10/09/06	02/27/09	38.59	49.55	(10 96) LT
1 0000	UNILEVER NV NY REG SHS	04/24/07	02/27/09	19.30	30.50	(11 20) LT
1 0000	VALERO ENERGY CORP NEW	05/30/06	02/27/09	19.90	61.31	(41 41) LT
5 0000	WATSON PHARMACEUTICALS	10/20/08	02/27/09	142.55	115.56	26.99 ST
4 0000	WISCONSIN ENERGY CORP	02/15/07	02/27/09	160.75	193.24	(32 49) LT
2 0000	WISCONSIN ENERGY CORP	05/11/07	02/27/09	80.38	96.79	(16 41) LT
12 0000	WISCONSIN ENERGY CORP	05/11/07	03/02/09	488.43	580.78	(112 35) LT
10 0000	WISCONSIN ENERGY CORP	08/24/07	03/02/09	390.37	437.24	(46 87) LT
3 0000	XEROX CORP	02/23/05	02/27/09	15.89	45.64	(29 75) LT
1 0000	WELLPOINT INC	02/05/07	02/27/09	34.58	79.45	(44 87) LT
1,180.0000	BLK BD ALL TRGT SER C	04/18/07	02/27/09	10,289.60	11,622.99	(1,333 39) LT
815 0000	BLK BD ALL TRGT SER M	04/25/07	02/27/09	6,634.10	7,929.95	(1,295 85) LT
5 0000	ABBOTT LABS	10/06/05	04/02/09	227.34	214.19	13 15 LT
3 0000	ANIXTER INTL INC	04/29/08	04/02/09	102.26	173.13	(70 87) ST
10 0000	ANIXTER INTL INC	05/05/08	04/02/09	340.90	614.60	(273 70) ST
11 0000	AFFILIATED COMP SVCS A	02/09/09	04/02/09	543.83	528.10	15 73 ST
4 0000	AFFILIATED COMP SVCS A	02/10/09	04/02/09	197.76	187.74	10 02 ST
9 0000	APOLLO GROUP INC CL A	03/30/09	04/02/09	607.67	705.53	(97 86) ST
20 0000	AMDOCS LIMITED	03/26/09	04/02/09	381.59	367.53	14 06 ST
9 0000	AXIS CAPITAL HOLDINGS	02/11/09	04/02/09	217.43	236.25	(18 82) ST
40 0000	ALLIANT ENERGY CORP	03/14/07	04/02/09	987.99	1,743.30	(755 31) LT
31 0000	ALLIANCE DATA SYS CORP	02/26/09	03/27/09	1,108.94	972.45	136 49 ST
16 0000	AETNA INC NEW	03/20/06	04/02/09	401.59	828.85	(427 26) LT
3 0000	ALLIANT TECHSYSTEMS INC	02/26/09	04/02/09	205.07	214.64	(9 57) ST

ST 7066.19 9474.03 (2407.84)

LT 22234.81 28477.26 (6242.45)



FAO THE WJ & LILLIAN KEMLER

Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
10 0000	AGCO CORP COM	07/15/08	04/02/09	223.29	489.12	(265.83) ST
36 0000	ACTIVISION BLIZZARD INC	03/27/09	04/02/09	390.95	388.78	2.17 ST
7 0000	AMGEN INC COM PV \$0.0001	11/03/08	04/02/09	328.15	428.54	(100.39) ST
56 0000	AMYLIN PHARMACEUTLS INC	11/11/08	04/09/09	536.90	481.39	55.51 ST
32 0000	AMYLIN PHARMACEUTLS INC	11/25/08	04/09/09	306.80	197.66	109.14 ST
2 0000	APPLE INC	02/09/09	04/02/09	225.07	204.22	20.85 ST
10 0000	BHP BILLITON PLC SP ADR	02/28/08	04/02/09	444.29	662.25	(217.96) LT
5 0000	BHP BILLITON PLC SP ADR	03/19/08	04/02/09	222.15	291.20	(69.05) LT
57 0000	BANCO B VIZ ARGENT SA ADR	04/24/07	04/02/09	533.52	1,402.10	(868.58) LT
73 0000	BANCO SANTANDER SA ADR	02/06/08	04/02/09	572.31	1,224.63	(652.32) LT
46 0000	BANCO SANTANDER SA ADR	02/06/08	04/16/09	404.83	771.69	(366.86) LT
31 0000	BJ SERVICES CO	03/01/05	04/02/09	322.17	756.94	(434.77) LT
27 0000	BJ SERVICES CO	05/11/07	04/02/09	280.60	789.48	(508.88) LT
4 0000	BMC SOFTWARE INC	03/15/06	04/02/09	137.55	88.88	48.67 LT
6 0000	BMC SOFTWARE INC	03/16/06	04/02/09	206.34	134.72	71.62 LT
16 0000	BRITISH AMN TOBACO SPADR	04/25/07	04/02/09	760.47	1,002.38	(241.91) LT
14 0000	BRITISH AMN TOBACO SPADR	05/04/07	04/02/09	665.42	888.23	(222.81) LT
14 0000	BROADCOM CORP CALIF CL A	12/17/08	04/02/09	309.67	261.07	48.60 ST
31 0000	BROADCOM CORP CALIF CL A	12/17/08	04/22/09	688.29	578.09	110.20 ST
22 0000	BROADCOM CORP CALIF CL A	01/16/09	04/22/09	488.47	376.38	112.09 ST
5 0000	BIODEN IDEC INC	01/22/08	04/02/09	258.64	290.28	(31.64) LT
19 0000	BIODEN IDEC INC	01/22/08	04/02/09	1,002.10	1,103.10	(101.00) LT
71 0000	BANCO BRADESCO S A ADR	09/02/08	04/02/09	779.57	1,298.33	(518.76) ST
14 0000	BANCO BRADESCO S A ADR	09/02/08	04/20/09	157.37	256.01	(98.64) ST
47 0000	BANCO BRADESCO S A ADR	09/03/08	04/20/09	528.35	855.32	(326.97) ST
3 0000	BARD C R INC	03/13/08	04/02/09	240.53	288.06	(47.53) LT
5 0000	BP PLC SPON ADR	06/17/08	04/02/09	208.49	348.29	(139.80) ST
20 0000	BASF SE SPONSORED ADR	02/04/09	04/02/09	661.99	615.50	46.49 ST
7 0000	BG GROUP PLC SPON ADR	04/25/07	04/02/09	576.93	515.08	61.85 LT
36 0000	BAE SYS PLC SPN ADR	04/25/07	04/02/09	721.79	1,348.65	(626.86) LT
38 0000	BNP PARIBAS SPONSORD ADR	06/13/07	04/02/09	917.69	2,238.35	(1,320.66) LT
15 0000	BHP BILLITON LTD ADR	06/17/08	04/02/09	739.64	1,286.54	(546.90) ST
17 0000	BURGER KING HLDGS INC	01/27/09	04/02/09	398.13	381.02	17.11 ST
10 0000	W R BERKLEY CORP	01/29/09	04/02/09	239.19	269.94	(30.75) ST
43 0000	BOSTON SCIENTIFIC CORP	03/25/09	04/02/09	365.94	340.21	25.73 ST
11 0000	BANCORPSOUTH INC	02/26/09	04/02/09	239.79	207.41	32.38 ST
9 0000	CYTEC INDUSTRIES INC	09/05/08	04/02/09	154.34	446.30	(291.96) ST
7 0000	CYTEC INDUSTRIES INC	09/08/08	04/02/09	120.05	349.35	(229.30) ST
19 0000	CABOT OIL & GAS CORP	10/25/07	04/02/09	487.53	701.66	(214.13) LT
7 0000	CABOT OIL & GAS CORP	10/25/07	04/22/09	189.16	258.52	(69.36) LT

ST 8 090.44 10,059.47
LT 8 944.02 14,756.2

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REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
5 0000	CABOT OIL & GAS CORP	01/08/08	04/22/09	135.13	204.19	(69 06) LT
26 0000	CREDIT SUISSE GP SP ADR	06/15/07	04/02/09	883.47	1,913.48	(1,030 01) LT
5 0000	CREDIT SUISSE GP SP ADR	06/15/07	04/24/09	188.84	367.98	(179 14) LT
8 0000	CREDIT SUISSE GP SP ADR	11/01/07	04/24/09	302.17	516.45	(214 28) LT
8 0000	CONVERGYS CORP	09/27/07	04/02/09	71.76	139.27	(67 51) LT
19 0000	CONVERGYS CORP	09/28/07	04/02/09	170.43	329.62	(159 19) LT
42 0000	CONVERGYS CORP	10/16/07	04/02/09	376.76	720.00	(343 24) LT
23 0000	CONVERGYS CORP	10/17/07	04/02/09	206.32	398.55	(192 23) LT
37 0000	CONVERGYS CORP	11/05/07	04/02/09	331.91	667.02	(335 11) LT
7 0000	CONSOL ENERGY INC COM	06/16/08	04/02/09	196.13	749.79	(553 66) ST
20 0000	CANON INC ADR REP5SH	02/26/09	04/02/09	619.99	493.46	126 53 ST
6 0000	CNOOC LTD ADR	11/30/07	04/02/09	660.23	1,116.73	(456 50) LT
3 0000	CNOOC LTD ADR	11/30/07	04/16/09	340.66	558.37	(217 71) LT
2 0000	CNOOC LTD ADR	01/04/08	04/16/09	227.12	343.52	(116 40) LT
7 0000	CHINA MOBILE LTD SPN ADR	11/27/07	04/02/09	313.45	599.11	(285 66) LT
2 0000	CHINA MOBILE LTD SPN ADR	11/28/07	04/02/09	89.56	177.04	(87 48) LT
160 0000	COACH INC	12/01/08	03/31/09	2,599.95	2,738.64	(138 69) ST
1 0000	COACH INC	12/01/08	03/31/09	16.54	17.12	(0 58) ST
36 0000	CHEVRON CORP	08/03/04	03/31/09	2,386.15	1,768.51	617 64 LT
4 0000	CHEVRON CORP	02/23/05	03/31/09	265.13	239.71	25 42 LT
3 0000	CHEVRON CORP	02/23/05	04/02/09	211.52	179.80	31 72 LT
10 0000	CHEVRON CORP	04/26/06	04/02/09	705.10	612.47	92 63 LT
10 0000	CHEVRON CORP	09/18/06	04/02/09	705.10	626.64	78 46 LT
20 0000	CIA VALE DO RIO DOCE AD	08/22/07	04/02/09	301.79	441.31	(139 52) LT
8 0000	CIA VALE DO RIO DOCE AD	08/23/07	04/02/09	120.72	177.73	(57 01) LT
10 0000	CONOCOPHILLIPS	02/23/05	04/02/09	416.79	534.35	(117 56) LT
9 0000	CONOCOPHILLIPS	12/19/05	04/02/09	375.12	571.09	(195 97) LT
9 0000	CATERPILLAR INC DEL	06/16/08	04/02/09	285.29	731.87	(446 58) ST
26 0000	CA INC	08/20/07	04/02/09	469.29	624.59	(155 30) LT
13 0000	CERNER CORP COM	08/04/08	04/02/09	558.60	586.41	(27 81) ST
6 0000	CERNER CORP COM	10/29/08	04/02/09	257.82	207.39	50 43 ST
22 0000	CERNER CORP COM	10/29/08	04/09/09	1,002.27	760.43	241 84 ST
2 0000	CERNER CORP COM	10/31/08	04/22/09	94.04	69.13	24 91 ST
9 0000	CERNER CORP COM	10/31/08	04/22/09	423.23	327.68	95 55 ST
12 0000	CHUBB CORP	06/16/08	04/02/09	511.91	637.86	(125 95) ST
7 0000	CHURCH&DOWIGHT CO INC	03/03/09	04/02/09	377.01	333.26	43 75 ST
19 0000	CINTAS CORP OHIO	07/24/07	04/02/09	485.25	727.69	(242 44) LT
1 0000	CINTAS CORP OHIO	03/27/08	04/02/09	25.54	28.50	(2 96) LT
17 0000	CISCO SYSTEMS INC COM	04/24/06	04/02/09	308.03	347.49	(39 46) LT
14 0000	CLOROX CO DEL COM	04/23/08	04/02/09	748.71	772.66	(23 95) ST

(734.21)
8,425.7
14,931.21

ST 7,691.49
LT 11,073.34
6060D 11-01

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20,055.34

29,961.11

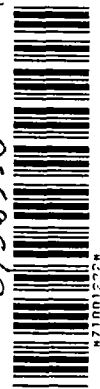
(9,905.77)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
2 0000	CLOROX CO DEL COM	06/16/08	04/02/09	106.96	106.50	0.46 ST
108 0000	COMPUWARE CORP	09/22/08	03/30/09	704.39	1,131.86	(427.47) ST
12 0000	COMPUWARE CORP	09/22/08	03/31/09	80.64	125.77	(45.13) ST
139 0000	COMPUWARE CORP	09/23/08	03/31/09	934.18	1,423.11	(488.93) ST
30 0000	COMPUWARE CORP	09/23/08	04/01/09	200.66	307.15	(106.49) ST
57 0000	COMPUWARE CORP	09/29/08	04/01/09	381.26	570.61	(189.35) ST
42 0000	COMPUWARE CORP	09/29/08	04/02/09	291.47	420.45	(128.98) ST
10 0000	CULLEN FRST BKRS PV\$0.01	06/18/07	04/02/09	478.19	539.30	(61.11) LT
21 0000	CUMMINS INC COM	07/07/08	04/02/09	610.04	1,336.39	(726.35) ST
48 0000	CUMMINS INC COM	07/07/08	04/06/09	1,394.10	3,054.62	(1,660.52) ST
16 0000	CUMMINS INC COM	07/14/08	04/06/09	464.71	1,065.92	(601.21) ST
10 0000	CUMMINS INC COM	07/14/08	04/07/09	281.92	666.21	(384.29) ST
14 0000	CUMMINS INC COM	09/29/08	04/07/09	394.71	595.25	(200.54) ST
25 0000	CUMMINS INC COM	09/29/08	04/08/09	670.89	1,062.96	(392.07) ST
10 0000	CURTISS WRIGHT	06/09/08	04/02/09	309.69	484.07	(174.38) ST
3 0000	DIAMOND OFFSHORE DRLNG	06/16/08	04/02/09	199.46	397.89	(198.43) ST
27 0000	DENBURY RES INC	01/29/09	04/02/09	451.97	342.24	109.73 ST
8 0000	DIAGEO PLC SPSP ADR NEW	06/17/08	04/02/09	375.67	602.94	(227.27) ST
19 0000	DAIMLER A	01/15/08	04/02/09	566.00	1,600.25	(1,034.25) LT
22 0000	DEAN FOODS CO NEW	10/02/08	04/02/09	423.05	530.99	(107.94) ST
7 0000	DEERE CO	06/16/08	04/02/09	252.90	565.87	(312.97) ST
32 0000	D R HORTON INC	03/30/09	04/02/09	351.03	321.48	29.55 ST
18 0000	DOVER CORP	01/31/08	04/02/09	520.55	732.37	(211.82) LT
17 0000	DU PONT E I DE NEMOURS	02/22/06	04/02/09	429.92	708.10	(278.18) LT
5 0000	DU PONT E I DE NEMOURS	03/10/06	04/02/09	126.45	204.37	(77.92) LT
14 0000	EXPRESS SCRIPTS INC COM	05/01/07	04/02/09	694.25	658.12	36.13 LT
18 0000	ENSCO INTL INC COM	05/05/08	04/02/09	515.15	1,181.28	(666.13) ST
25 0000	ENSCO INTL INC COM	05/05/08	04/06/09	690.59	1,640.68	(950.09) ST
8 0000	ENSCO INTL INC COM	05/06/08	04/06/09	221.00	533.54	(312.54) ST
46 0000	EXXON MOBIL CORP COM	12/20/04	04/02/09	3,239.30	2,346.92	892.38 LT
25 0000	EON AG ADR	08/03/04	04/02/09	729.99	597.33	132.66 LT
7 0000	EXELON CORPORATION	06/16/08	04/02/09	329.20	623.05	(293.85) ST
6 0000	EQT CORP	06/16/08	04/02/09	197.33	411.56	(214.23) ST
7 0000	FPL GROUP INC	08/03/04	04/02/09	360.42	237.05	123.37 LT
6 0000	FIRSTENERGY CORP	06/16/08	04/02/09	236.93	478.27	(241.34) ST
18 0000	FRESenius MEDICAL CARE	04/24/07	04/02/09	700.19	897.76	(197.57) LT
10 0000	FDL R INV TR SBI NEW MD	12/09/08	04/02/09	489.49	610.66	(121.17) ST
22 0000	GAP INC DELAWARE	02/06/08	04/02/09	318.11	412.43	(94.32) LT
14 0000	GAP INC DELAWARE	02/07/08	04/02/09	202.43	271.65	(69.22) LT
9 0000	GAP INC DELAWARE	05/12/08	04/02/09	130.15	164.14	(33.99) ST

ST 11,689.54
LT 8,365.8

2,975.46
9205.65

(9065.92)
(839.85)





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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

27,988.28

(12,721.64)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
26 0000	GENL DYNAMICS CORP COM	06/16/08	03/31/09	1,092.06	2,241.22	(1,149.16) ST
26 0000	GENL DYNAMICS CORP COM	06/16/08	04/01/09	1,093.26	2,241.22	(1,147.96) ST
36 0000	GENERAL ELECTRIC	09/09/05	04/02/09	388.79	1,226.60	(837.81) LT
19 0000	HARTE-HANKS INC DEL \$1	02/21/07	04/02/09	120.47	522.62	(402.15) LT
4 0000	HARTE-HANKS INC DEL \$1	02/22/07	04/02/09	25.36	110.41	(85.05) LT
10 0000	HARTE-HANKS INC DEL \$1	02/23/07	04/02/09	63.40	276.94	(213.54) LT
4 0000	HARTE-HANKS INC DEL \$1	06/05/07	04/02/09	25.38	106.84	(81.46) LT
15 0000	HARTE-HANKS INC DEL \$1	06/06/07	04/02/09	95.11	402.30	(307.19) LT
24 0000	HARTE-HANKS INC DEL \$1	06/07/07	04/02/09	152.19	631.57	(479.38) LT
13 0000	HARTE-HANKS INC DEL \$1	06/08/07	04/02/09	82.44	344.70	(262.26) LT
19 0000	HANOVER INS GROUP INC	01/14/09	04/22/09	596.95	795.31	(198.36) ST
9 0000	HEWLETT PACKARD CO DEL	03/03/08	04/02/09	303.83	426.92	(123.09) LT
15 0000	HEWLETT PACKARD CO DEL	03/03/08	04/27/09	528.54	711.55	(183.01) LT
29 0000	HEWLETT PACKARD CO DEL	03/31/08	04/27/09	1,021.85	1,334.29	(312.44) LT
20 0000	HUNT J B TRANS SVCS INC	10/29/08	04/02/09	518.39	544.74	(26.35) ST
15 0000	HUNT J B TRANS SVCS INC	10/29/08	04/13/09	393.79	408.55	(14.76) ST
12 0000	IMPERIAL TOB GRP SPS ADR	06/11/08	04/02/09	554.75	978.97	(424.22) ST
18 0000	INGRAM MICRO INC CLA	02/13/08	04/02/09	236.33	332.85	(96.52) LT
26 0000	INVESTM TECH GRP INC NEW	08/25/08	04/22/09	570.68	791.71	(221.03) ST
6 0000	INVESTM TECH GRP INC NEW	08/25/08	04/23/09	127.92	182.71	(54.79) ST
9 0000	INVESTM TECH GRP INC NEW	09/05/08	04/23/09	191.87	292.17	(100.30) ST
8 0000	INVESTM TECH GRP INC NEW	09/08/08	04/23/09	170.57	256.11	(85.54) ST
7 0000	INTL BUSINESS MACHINES	04/02/07	04/02/09	704.05	663.55	40.50 LT
3 0000	INTL BUSINESS MACHINES	04/16/07	04/02/09	301.74	288.01	13.73 LT
14 0000	IAC INTERACTIVE CORP	03/05/09	04/02/09	221.19	200.22	20.97 ST
16 0000	JONES LANG LASALLE INC	03/25/09	04/02/09	428.63	391.44	37.19 ST
7 0000	JACOBS ENGN GRP INC DELA	02/26/09	04/02/09	300.36	245.84	54.52 ST
17 0000	JACOBS ENGN GRP INC DELA	02/26/09	04/13/09	720.03	597.04	122.99 ST
20 0000	JPMORGAN CHASE & CO	10/30/07	04/02/09	564.19	931.32	(367.13) LT
19 0000	JOY GLOBAL INC DEL COM	09/05/08	04/02/09	433.76	984.94	(551.18) ST
8 0000	JOHNSON AND JOHNSON COM	08/03/04	04/02/09	424.55	446.39	(21.84) LT
6 0000	KLA TENCOR CORP PV\$0 001	06/04/07	03/30/09	120.27	331.89	(211.62) LT
14 0000	KLA TENCOR CORP PV\$0 001	06/05/07	03/30/09	280.63	767.37	(486.74) LT
50 0000	KLA TENCOR CORP PV\$0 001	06/05/07	03/31/09	1,002.80	2,740.63	(1,737.83) LT
15 0000	KLA TENCOR CORP PV\$0 001	06/05/07	04/01/09	296.28	822.20	(525.92) LT
18 0000	KING PHARMACEUTICALS INC	05/29/07	04/06/09	126.14	387.43	(261.29) LT
52 0000	KING PHARMACEUTICALS INC	06/04/07	04/06/09	364.40	1,123.08	(758.68) LT
52 0000	KING PHARMACEUTICALS INC	06/05/07	04/06/09	364.41	1,126.42	(762.01) LT
21 0000	KING PHARMACEUTICALS INC	06/15/07	04/06/09	147.17	443.90	(296.73) LT
16 0000	KING PHARMACEUTICALS INC	06/18/07	04/06/09	112.13	336.31	(224.18) LT

11,152.19
16,836.09

ST 7414.21
LT 7852.43

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REALIZED CAPITAL GAIN AND LOSS SUMMARY

20,788.68

(7,533.55)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
20 0000	KING PHARMACEUTICALS INC	06/18/07	04/07/09	143.36	420.40	(277.04) LT
36 0000	KING PHARMACEUTICALS INC	07/10/07	04/07/09	258.05	739.49	(481.44) LT
64 0000	KING PHARMACEUTICALS INC	08/08/07	04/07/09	458.76	962.59	(503.83) LT
3 0000	KING PHARMACEUTICALS INC	08/23/07	04/07/09	21.51	46.39	(24.88) LT
18 0000	KING PHARMACEUTICALS INC	08/23/07	04/08/09	137.38	278.40	(141.02) LT
30 0000	KING PHARMACEUTICALS INC	11/25/08	04/08/09	228.97	285.51	(56.54) ST
53 0000	KONINKLIJKE AHOLD NV ADR	08/25/08	04/02/09	589.88	684.42	(94.54) ST
7 0000	KIMBERLY CLARK	06/16/08	04/02/09	345.37	432.88	(87.51) ST
6 0000	LOCKHEED MARTIN CORP	01/10/05	04/02/09	416.99	329.79	87.20 LT
7 0000	L-3 COMMUNCTS HLDGS	07/16/07	04/02/09	487.19	699.36	(212.17) LT
13 0000	LUBRIZOL CORP	07/31/08	04/02/09	469.94	639.63	(169.69) ST
2 0000	MEDICIS PHARMS CL A COM	06/07/06	04/02/09	23.66	53.82	(30.16) LT
23 0000	MEDICIS PHARMS CL A COM	03/14/07	04/02/09	272.10	739.36	(467.26) LT
18 0000	MEDICIS PHARMS CL A COM	04/19/07	04/02/09	212.96	569.94	(356.98) LT
9 0000	MEDICIS PHARMS CL A COM	04/20/07	04/02/09	106.48	288.65	(182.17) LT
10 0000	MEDICIS PHARMS CL A COM	04/20/07	04/09/09	129.50	320.73	(191.23) LT
35 0000	MEDICIS PHARMS CL A COM	08/14/07	04/09/09	453.27	959.20	(505.93) LT
22 0000	MEDICIS PHARMS CL A COM	05/19/08	04/09/09	284.92	498.61	(213.69) ST
2 0000	MEDICIS PHARMS CL A COM	08/04/08	04/09/09	25.91	38.14	(12.23) ST
17 0000	MEDICIS PHARMS CL A COM	08/04/08	04/22/09	226.25	324.19	(97.94) ST
18 0000	MEDICIS PHARMS CL A COM	08/05/08	04/22/09	239.56	352.19	(112.63) ST
5 0000	M&T BANK CORPORATION	02/26/09	04/02/09	235.59	205.14	30.45 ST
17 0000	METLIFE INC	03/25/09	04/02/09	422.61	394.07	28.54 ST
12 0000	MARATHON OIL CORP	02/19/08	04/02/09	345.35	631.93	(286.58) LT
7 0000	MEDCO HEALTH SOLUTIONS I	01/02/08	04/02/09	298.47	360.49	(62.02) LT
47 0000	MTN GROUP LTD-SPONS ADR	03/09/09	04/02/09	588.69	377.40	191.29 ST
48 0000	MCAFEES INC	02/02/09	03/30/09	1,537.27	1,476.64	60.63 ST
39 0000	MITSUBISHI UFJ FINL GRP	09/25/08	04/02/09	210.59	350.35	(139.76) ST
140 0000	MITSUBISHI UFJ FINL GRP	09/26/08	04/02/09	756.00	1,231.17	(475.17) ST
61 0000	MATTEL INC	10/16/08	04/02/09	776.55	869.29	(92.74) ST
6 0000	MCDONALDS CORP	06/16/08	04/02/09	338.27	360.60	(22.33) ST
20 0000	MICROCHIP TECHNOLOGY INC	10/23/07	04/02/09	443.39	608.57	(165.18) LT
4 0000	MICROCHIP TECHNOLOGY INC	11/05/07	04/02/09	88.68	131.08	(42.40) LT
18 0000	NINTENDO LTD	11/29/07	04/02/09	690.29	1,337.72	(647.43) LT
3 0000	NINTENDO LTD	11/29/07	04/21/09	96.49	222.96	(126.47) LT
19 0000	NINTENDO LTD	12/13/07	04/21/09	611.11	1,398.42	(787.31) LT
3 0000	NINTENDO LTD	02/22/08	04/21/09	96.50	188.43	(91.93) LT
5 0000	NEWFIELD EXPL CO	12/14/05	04/02/09	122.34	261.17	(138.83) LT
14 0000	NEWFIELD EXPL CO	03/15/06	04/02/09	342.58	537.75	(195.17) LT
5 0000	NEWFIELD EXPL CO	10/04/06	04/02/09	122.35	181.81	(59.46) LT

ST 7,256.37
LT 6,378.76

8,520.23
12,268.45

(1,263.86)
(5,809.69)





Merrill Lynch

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

21,048.95

178.19

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
6 0000	NEWFIELD EXPL CO COM	10/04/06	04/22/09	166.69	218.18	(51.49) LT
40 0000	NEW YORK CMNTY BANCORP	11/25/08	04/02/09	453.19	492.97	(39.78) ST
51 0000	NEW YORK CMNTY BANCORP	11/25/08	04/22/09	615.73	628.55	(12.82) ST
3 0000	NEW YORK CMNTY BANCORP	12/02/08	04/22/09	36.23	35.69	0.54 ST
19 0000	NATL SEMICONDUCTOR	03/09/09	04/02/09	213.74	207.91	5.83 ST
21 0000	NESTLE S A REP RG SH ADR	04/25/07	04/02/09	724.49	847.53	(123.04) LT
3 0000	NESTLE S A REP RG SH ADR	04/25/07	04/16/09	101.27	121.08	(19.81) LT
20 0000	NESTLE S A REP RG SH ADR	03/13/08	04/16/09	675.14	994.46	(319.32) LT
9 0000	NEWMONT MINING CORP	07/15/08	04/02/09	415.16	460.87	(45.71) ST
11 0000	NEWMONT MINING CORP	10/08/08	04/02/09	507.43	397.75	109.68 ST
95 0000	NOKIA CORP SPON ADR	07/18/08	04/02/09	1,258.99	2,610.87	(1,351.88) ST
5 0000	NORTHROP GRUMMAN CORP	06/16/08	04/02/09	229.74	362.71	(132.97) ST
16 0000	NOVELLUS SYS INC	08/21/06	04/02/09	276.79	432.61	(155.82) LT
191 0000	NOVELL INC	06/18/08	04/02/09	794.56	1,209.13	(414.57) ST
14 0000	NOVELL INC	06/19/08	04/02/09	58.25	88.92	(30.67) ST
17 0000	OGE ENERGY CORP PV \$0.01	10/11/06	04/02/09	412.58	629.14	(216.56) LT
13 0000	OGE ENERGY CORP PV \$0.01	10/12/06	04/02/09	315.50	483.42	(167.92) LT
8 0000	OGE ENERGY CORP PV \$0.01	07/19/07	04/02/09	194.16	291.58	(97.42) LT
2 0000	OGE ENERGY CORP PV \$0.01	08/23/07	04/02/09	48.55	67.17	(18.62) LT
40 0000	OCCIDENTAL PETE CORP CAL	04/17/06	03/31/09	2,231.92	1,994.23	237.69 LT
12 0000	OCCIDENTAL PETE CORP CAL	04/17/06	04/02/09	724.07	598.26	125.81 LT
17 0000	OMEGA HEALTHCARE INVS	01/27/09	04/02/09	254.65	256.60	(1.95) ST
29 0000	ORACLE CORP \$0.01 DEL	09/27/04	04/02/09	543.74	323.41	220.33 LT
8 0000	PHILPPNE L D TEL ADR	04/26/07	04/02/09	369.51	434.83	(65.32) LT
8 0000	PHILPPNE L D TEL ADR	04/26/07	04/02/09	355.87	434.84	(78.97) LT
8 0000	PHILPPNE L D TEL ADR	03/13/08	04/20/09	355.87	545.90	(190.03) LT
6 0000	PHILPPNE L D TEL ADR	03/14/08	04/20/09	266.92	400.75	(133.83) LT
15 0000	PEPSI BOTTLING GROUP INC	07/19/05	04/02/09	359.84	444.53	(84.69) LT
20 0000	PRUDENTIAL FINANCIAL INC	03/25/09	04/02/09	456.59	405.31	51.28 ST
14 0000	PETROLEO BRAS VTG SPD ADR	03/31/08	04/02/09	484.53	703.34	(218.81) LT
20 0000	PARKER HANFIFIN CORP	09/05/08	04/02/09	757.19	1,203.32	(446.13) ST
7 0000	PEABODY ENERGY CORP COM	06/16/08	04/02/09	194.59	544.49	(349.90) ST
1 0000	PLAINS EXPL AND PRODCN	06/18/07	04/02/09	19.26	51.89	(32.63) LT
6 0000	PLAINS EXPL AND PRODCN	06/19/07	04/02/09	115.61	309.89	(194.28) LT
12 0000	PLAINS EXPL AND PRODCN	07/10/07	04/02/09	231.25	596.40	(365.15) LT
9 0000	PEOPLES UNITED FNL INC	07/10/07	04/02/09	162.08	160.58	1.50 LT
14 0000	PEOPLES UNITED FNL INC	08/23/07	04/02/09	252.14	249.15	2.99 LT
2 0000	PEOPLES UNITED FNL INC	08/23/07	04/02/09	35.93	35.60	0.33 LT
26 0000	PEOPLES UNITED FNL INC	09/27/07	04/09/09	467.10	448.31	18.79 LT
19 0000	PEOPLES UNITED FNL INC	09/28/07	04/09/09	341.34	326.78	14.56 LT

ST 6,246.04
 LT 10,232.15
 8905.09
 12,143.86
 21,059.05
 (194.71)

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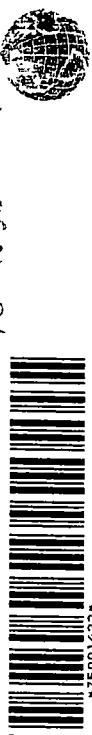
EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY 20,950.07 3,531.06 (10,580.99)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
37 0000	PEOPLES UNITED FNL INC	11/05/07	04/09/09	664.73	619.81	44.92 LT
4 0000	PEPSICO INC	10/06/08	04/02/09	211.31	268.56	(57.25) ST
5 0000	PRAXAIR INC	06/16/08	04/02/09	342.54	490.06	(147.52) ST
6 0000	PROCTER & GAMBLE CO	08/03/04	04/02/09	297.11	324.00	(26.89) LT
6 0000	QUEST DIAGNOSTICS INC	10/27/08	04/02/09	289.13	244.96	44.17 ST
71 0000	QWEST COMM INTL INC COM	02/27/09	04/02/09	254.88	243.57	11.31 ST
34.0000	QLOGIC CORP	05/12/08	04/02/09	396.09	528.52	(132.43) ST
28 0000	RWE AG SPONSORED ADR	09/14/07	04/02/09	2,044.82	3,208.35	(1,163.53) LT
11 0000	RAYTHEON CO DELAWARE NEW	06/16/08	04/02/09	443.07	635.79	(192.72) ST
31 0000	RADIOSHACK CORP	05/13/08	04/02/09	296.66	466.21	(169.55) ST
19.0000	REGENERON PHARMACTCLS	11/03/08	04/02/09	254.21	380.01	(125.80) ST
23 0000	ROCHE HLDG LTD SPN ADR	07/06/07	04/02/09	807.52	1,033.34	(225.82) LT
39 0000	ROHM AND HAAS	06/16/08	04/02/09	3,042.00	2,046.65	995.35 ST
41 0000	STEEL DYNAMICS INC COM	09/08/08	04/02/09	414.91	905.31	(490.40) ST
98 0000	SANDVIK AB ADR	04/01/09	04/02/09	625.23	554.43	70.80 ST
101.0000	SAKS INC	03/04/08	04/02/09	241.64	1,542.50	(1,300.86) LT
5 0000	SAKS INC	03/05/08	04/02/09	11.97	80.51	(68.54) LT
35 0000	SAKS INC	03/05/08	04/13/09	94.90	563.60	(468.70) LT
32 0000	SAKS INC	04/16/08	04/13/09	86.78	402.22	(315.44) ST
38 0000	SAKS INC	04/16/08	04/14/09	105.25	477.65	(372.40) ST
44 0000	SAKS INC	07/31/08	04/14/09	121.88	464.68	(342.80) ST
2 0000	SAKS INC	08/22/08	04/14/09	5.54	21.56	(16.02) ST
53 0000	SAKS INC	08/22/08	04/15/09	148.36	571.35	(422.99) ST
19 0000	SAKS INC	08/25/08	04/15/09	53.19	202.49	(149.30) ST
46 0000	SAKS INC	09/05/08	04/15/09	128.78	510.03	(381.25) ST
5 0000	SCHLUMBERGER LTD COM	02/15/08	04/02/09	220.44	417.28	(196.84) LT
18 0000	SEPRACOR INC	02/27/09	04/02/09	270.35	276.50	(6.15) ST
23 0000	SUNOCO INC PV\$1 PA	06/20/05	04/02/09	649.97	1,338.55	(688.58) LT
84 0000	SEKISUI HSE LD SPONS ADR	04/24/07	04/02/09	711.47	1,273.86	(562.39) LT
40 0000	SANOFLAVENTIS SPON ADR	10/28/08	04/02/09	1,144.39	1,168.49	(24.10) ST
22 0000	SMITH INTL INC DEL	08/21/08	04/02/09	509.29	1,653.00	(1,143.71) ST
9 0000	SOUTHERN COMPANY	06/16/08	04/02/09	279.71	317.54	(37.83) ST
18 0000	SYNOPSYS INC	03/03/09	04/02/09	383.57	59.39	324.18
12 0000	SYSCO CORPORATION	03/16/09	04/02/09	280.55	266.01	14.54 ST
14 0000	TOTAL SA SP ADR	08/03/04	04/02/09	731.07	676.75	54.32 LT
24 0000	TOTAL SA SP ADR	04/24/07	04/02/09	1,253.27	1,759.26	(505.99) LT
63 0000	TESCO PLC SPNRD ADR	07/13/07	04/02/09	962.00	1,664.19	(702.19) LT
232 0000	TELLABS INC DEL PV 1CT	08/08/06	04/02/09	1,144.12	2,150.64	(1,006.52) LT
91 0000	TELLABS INC DEL PV 1CT	10/11/06	04/02/09	448.78	991.72	(542.94) LT
22 0000	TOKIO MARINE HOLDINGS	03/16/09	04/02/09	578.59	466.93	111.66 ST

ST 10,666.26
LT 10,283.81
13,886.7
17,644.36
(3220.44)
(7360.55)

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
94 0000	TIBCO SOFTWARE INC	04/11/07	04/02/09	583.73	843 60	(259.87) LT
26 0000	TIBCO SOFTWARE INC	06/25/07	04/02/09	161 46	228 28	(66 82) LT
30 0000	TIBCO SOFTWARE INC	08/25/07	04/13/09	187 46	263 41	(75 95) LT
63 0000	TIBCO SOFTWARE INC	06/26/07	04/13/09	393 66	551 36	(157 70) LT
60 0000	TIBCO SOFTWARE INC	08/08/07	04/13/09	374 92	459 29	(84 37) LT
16 0000	TIBCO SOFTWARE INC	08/09/07	04/13/09	99 99	115 72	(15 73) LT
23 0000	TD AMERITRADE HLDG CORP	07/31/07	04/02/09	334 18	401 18	(67 00) LT
3 0000	TIMKEN COMPANY	07/14/06	04/02/09	47 00	90 86	(43 86) LT
7 0000	TIMKEN COMPANY	07/17/06	04/02/09	109 68	210 66	(100 98) LT
5 0000	TIMKEN COMPANY	11/03/06	04/02/09	78 36	147 63	(69 27) LT
13 0000	TELEFONICA SA SPAIN ADR	04/25/07	04/02/09	799 10	890 14	(91 04) LT
14 0000	TORONTO DOMINION BANK	12/05/08	04/02/09	508 19	445 09	63 10 ST
19 0000	TORONTO DOMINION BANK	12/05/08	04/16/09	755 26	604 05	151 21 ST
21 0000	URBAN OUTFITTERS INC	02/18/09	04/02/09	327 38	335 46	(8 08) ST
42 0000	UNILEVER NV NY REG SHS	04/24/07	04/02/09	846 71	1 281 12	(434 41) LT
34 0000	UNILEVER NV NY REG SHS	04/25/07	04/02/09	685 44	1 047 27	(361 83) LT
31 0000	UNILEVER NV NY REG SHS	04/25/07	04/24/09	602 40	954 86	(352 46) LT
17 0000	US BANCORP (NEW)	11/15/04	04/02/09	265 53	515 59	(250 06) LT
7 0000	URS CORP NEW	04/09/08	04/02/09	296 02	253 37	42 65 ST
2 0000	URS CORP NEW	04/10/08	04/02/09	84 58	72 65	11 93 ST
8 0000	UNITED TECHS CORP	06/16/08	04/02/09	369 27	552 74	(183 47) ST
6 0000	V F CORPORATION	03/06/09	04/02/09	368 33	280 95	87 38 ST
13 0000	VALERO ENERGY CORP NEW	05/30/06	04/02/09	254 01	797 10	(543 09) LT
10 0000	VERIZON COMMUNICATNS COM	08/03/04	04/02/09	325 19	379 13	(53 94) LT
58 0000	VODAFONE GROUP PLC NEW	04/29/08	04/02/09	1 096 19	1 799 94	(703 75) ST
49 0000	VESTAS WIND SYTS AS ADR	05/30/08	04/02/09	845 24	2 243 64	(1 398 40) ST
23 0000	VIVENDI SHS	01/22/09	04/02/09	639 39	598 91	40 48 ST
66 0000	ZURICH FINL SVCS SPN ADR	10/29/08	04/02/09	1 073 15	1 179 69	(106 54) ST
11 0000	ZIMMER HOLDINGS INC COM	01/29/08	04/02/09	419 42	418 36	1 06 ST
29 0000	WPP PLC ADR	12/18/08	04/02/09	908 27	866 28	41 99 ST
10 0000	WPP PLC ADR	12/18/08	04/24/09	316 61	298 72	17 89 ST
16 0000	WPP PLC ADR	12/19/08	04/24/09	506 59	488 53	18 06 ST
6 0000	WAL-MART STORES INC	06/20/08	04/02/09	322 25	341 04	(18 79) ST
10 0000	WATSON PHARMACEUTICALS	10/20/08	04/02/09	299 19	231 12	68 07 ST
9 0000	WEYERHAEUSER CO	06/16/08	04/02/09	270 08	518 81	(248 73) ST
23 0000	WILMINGTON TR CORP COM	12/08/08	04/02/09	252 30	562 08	(309 78) ST
10 0000	WILMINGTON TR CORP COM	12/09/08	04/02/09	109 70	244 70	(135 00) ST
6 0000	WILMINGTON TR CORP COM	01/06/09	04/02/09	65 82	131 19	(65 37) ST
1 0000	WISCONSIN ENERGY CORP	08/24/07	04/02/09	41 25	43 73	(2 48) LT
11 0000	WISCONSIN ENERGY CORP	08/27/07	04/02/09	453 86	476 87	(23 01) LT

ST 9,833.23 12,467.32 (2,634.0)
LT 6,643.93 9,697.8 (3,053.8)

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

24,190.09

26,628.29

(2,438.2)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
5 0000	WISCONSIN ENERGY CORP	09/14/07	04/02/09	206.30	220.60	(14.30) LT
29 0000	XEROX CORP	02/23/05	04/02/09	145.86	441.29	(295.43) LT
14 0000	XEROX CORP	05/18/05	04/02/09	70.42	194.76	(124.34) LT
30 0000	WELLS FARGO & CO NEW DEL	06/16/08	04/02/09	462.29	802.98	(340.69) ST
19 0000	WELLPOINT INC	02/05/07	04/02/09	758.66	1,509.63	(750.97) LT
11 0000	ALLIANT ENERGY CORP	03/14/07	04/29/09	249.49	479.41	(229.92) LT
14 0000	ALLIANT ENERGY CORP	05/11/07	04/29/09	317.55	620.46	(302.91) LT
49 0000	BMC SOFTWARE INC	03/16/06	05/26/09	1,647.67	1,100.28	547.39 LT
9 0000	BMC SOFTWARE INC	03/17/06	05/26/09	302.64	199.64	103.00 LT
5 0000	BARDC R INC	03/13/08	05/05/09	360.12	480.10	(119.98) LT
4 0000	BARDC R INC	03/14/08	05/05/09	288.09	384.31	(96.22) LT
19 0000	BARDC R INC	04/07/08	05/05/09	1,368.47	1,876.02	(507.55) LT
6 0000	BARDC R INC	04/07/08	05/05/09	431.32	592.44	(161.12) LT
7 0000	BG GROUP PLC SPON ADR	04/25/07	04/30/09	564.42	515.08	49.34 LT
10 0000	BNP PARIBAS SPONSORD ADR	06/13/07	04/30/09	273.87	589.04	(315.17) LT
11 0000	BNP PARIBAS SPONSORD ADR	08/17/07	04/30/09	301.26	581.68	(280.42) LT
8 0000	BNP PARIBAS SPONSORD ADR	08/23/07	04/30/09	219.10	424.80	(205.70) LT
8 0000	BNP PARIBAS SPONSORD ADR	07/11/08	04/30/09	219.11	356.88	(137.77) ST
33 0000	CONOCOPHILLIPS	12/19/05	05/18/09	1,497.65	2,094.01	(596.36) LT
3 0000	CERNER CORP COM	10/31/08	05/21/09	166.80	109.23	57.57 ST
17 0000	CERNER CORP COM	02/10/09	05/21/09	945.21	633.34	311.87 ST
54 0000	DENBURY RES INC	01/29/09	05/08/09	970.38	684.50	285.88 ST
3 0000	DENBURY RES INC	01/30/09	05/08/09	53.92	38.80	15.12 ST
61 0000	EXXON MOBIL CORP COM	12/20/04	05/11/09	4,223.84	3,112.22	1,111.62 LT
19 0000	E ON AG ADR	08/03/04	04/30/09	642.48	453.97	188.51 LT
3 0000	FDL R INV TR SBI NEW MD	12/09/08	05/08/09	163.30	183.20	(19.90) ST
3 0000	FDL R INV TR SBI NEW MD	12/26/08	05/08/09	163.30	180.04	(16.74) ST
15 0000	IMPERIAL TOB GRP SPS ADR	06/11/08	05/18/09	740.30	1,223.73	(483.43) ST
13 0000	IMPERIAL TOB GRP SPS ADR	09/05/08	05/18/09	641.60	818.51	(176.91) ST
15 0000	IMPERIAL TOB GRP SPS ADR	09/08/08	05/18/09	740.31	951.46	(211.15) ST
10 0000	IMPERIAL TOB GRP SPS ADR	09/09/08	05/18/09	493.55	644.86	(151.31) ST
7 0000	JONES LANG LASALLE INC	03/25/09	05/08/09	245.38	171.26	74.12 ST
10 0000	LUBRIZOL CORP	07/31/08	04/29/09	431.25	492.03	(60.78) ST
53 0000	MTN GROUP LTD-SPONS ADR	03/09/09	04/29/09	665.81	425.58	240.23 ST
56 0000	MTN GROUP LTD-SPONS ADR	03/09/09	05/05/09	783.22	449.66	333.56 ST
53 0000	MTN GROUP LTD-SPONS ADR	03/09/09	05/06/09	729.63	425.59	304.04 ST
14 0000	MATTEL INC COM	10/16/08	04/29/09	213.42	199.52	13.90 ST
12 0000	MATTEL INC COM	10/29/09	04/29/09	182.94	170.92	12.02 ST
17 0000	NEWMONT MINING CORP	10/08/08	04/29/09	688.65	614.70	73.95 ST
43 0000	NOKIA CORP SPON ADR	07/18/08	04/30/09	620.51	1,181.76	(561.25) ST

ST 10,320.88
LT 1,3869.21

10,758.55
15,869.74

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REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
5 0000	OGE ENERGY CORP PV \$0.01	08/23/07	04/29/09	125.67	167.94	(42 27) LT
4 0000	OGE ENERGY CORP PV \$0.01	10/30/07	04/29/09	100.54	147.28	(46 74) LT
13 0000	OGE ENERGY CORP PV \$0.01	10/31/07	04/29/09	326.78	479.74	(152 96) LT
36 0000	QLOGIC CORP	05/12/08	05/26/09	497.22	559.61	(62 39) LT
118 0000	QLOGIC CORP	05/13/08	05/26/09	1,629.81	1,865.71	(235 90) LT
9 0000	QLOGIC CORP	05/19/08	05/26/09	124.31	147.19	(22 88) LT
33 0000	SUNOCO INC PV\$1 PA	06/20/05	05/19/09	941.81	1,920.54	(978 73) LT
6 0000	SUNOCO INC PV\$1 PA	06/21/05	05/19/09	171.24	348.04	(176 80) LT
26 0000	SUNOCO INC PV\$1 PA	03/30/09	05/19/09	742.04	678.43	63.61 ST
13 0000	SUNOCO INC PV\$1 PA	03/30/09	05/19/09	372.39	339.21	33.18 ST
39 0000	TORONTO DOMINION BANK	12/05/08	05/15/09	1,579.15	1,239.92	339 23 ST
12 0000	VESTAS WIND SYTS AS ADR	05/30/08	04/30/09	262.68	549.47	(286 79) ST
1 0000	VESTAS WIND SYTS AS ADR	07/11/08	04/30/09	21.90	43.14	(21 24) ST
11 0000	VESTAS WIND SYTS AS ADR	07/11/08	05/01/09	242.93	474.61	(231 68) ST
4 0000	WISCONSIN ENERGY CORP	09/14/07	04/29/09	159.70	176.48	(16 78) LT
9 0000	WISCONSIN ENERGY CORP	09/17/07	04/29/09	359.33	395.46	(36 13) LT
1 0000	WISCONSIN ENERGY CORP	10/30/07	04/29/09	39.93	47.25	(7 32) LT
65 0000	XEROX CORP	05/18/05	05/05/09	424.27	904.26	(479 99) LT
14 0000	XEROX CORP	05/18/05	05/05/09	91.50	194.77	(103 27) LT
38 0000	XEROX CORP	05/19/05	05/05/09	248.38	529.68	(281 30) LT
7 0000	XEROX CORP	05/20/05	05/05/09	45.76	97.29	(51 53) LT
17 0000	XEROX CORP	05/20/05	05/07/09	110.98	236.28	(125 30) LT
15 0000	XEROX CORP	04/26/06	05/07/09	97.92	210.30	(112 38) LT
22 0000	XEROX CORP	04/21/08	05/07/09	143.63	320.07	(176 44) LT
52 0000	XEROX CORP	04/21/08	05/07/09	347.06	756.55	(409 49) LT
57 0000	XEROX CORP	04/21/08	05/08/09	375.50	829.31	(453 81) LT
27,275 0000	FNMA P850566 05%2036 COR	03/08/06	06/19/09	18,067.53	17,133.84	933.69 NWS LT
43 0000	BANCO BRADESCO S A ADR	09/03/08	06/16/09	655.41	782.53	(127 12) ST
67 0000	BANCO BRADESCO S A ADR	09/04/08	06/16/09	1,021.23	1,193.88	(172 65) ST
7 0000	BNP PARIBAS SPONSORD ADR	07/11/08	06/16/09	227.53	312.28	(84 75) ST
5 0000	BNP PARIBAS SPONSORD ADR	07/11/08	06/17/09	161.48	223.06	(61 58) ST
16 0000	EXPRESS SCRIPTS INC COM	05/01/07	06/22/09	1,033.40	752.15	281 25 LT
12 0000	JOY GLOBAL INC DEL COM	09/05/08	06/15/09	459.17	622.07	(162 90) ST
9 0000	JOY GLOBAL INC DEL COM	09/16/08	06/15/09	344.38	452.14	(107 76) ST
12 0000	PETROLEO BRAS VTG SPD ADR	03/31/08	06/16/09	500.91	602.88	(101 97) LT
1 0000	PETROLEO BRAS VTG SPD ADR	08/28/08	06/16/09	41.75	52.95	(11 20) ST
23 0000	PEPSICO INC	10/06/08	06/15/09	1,223.05	1,544.27	(321 22) ST
16 0000	PEPSICO INC	10/07/08	06/15/09	850.83	1,065.05	(214 22) ST
155 0000	SYSICO CORPORATION	03/16/09	06/08/09	3,683.48	3,436.08	227 40 ST
4 0000	TOKIO MARINE HOLDINGS	03/16/09	06/01/09	118.01	84.90	33 11 ST

41,916.61

13,093.99
28,822.62

ST 11,987.41
LT 25,903.18



Merrill Lynch

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Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
8 0000	TOKIO MARINE HOLDINGS	03/17/09	06/01/09	236.04	177.87	58.17 ST
7.0000	TOKIO MARINE HOLDINGS	03/17/09	06/03/09	202.77	155.64	47.13 ST
27 0000	UNILEVER NV NY REG SHS	04/25/07	06/01/09	663.72	831.66	(167.94) LT
24 0000	UNILEVER NV NY REG SHS	03/04/08	06/01/09	589.97	739.92	(149.95) LT
21 0000	UNILEVER NV NY REG SHS	06/17/08	06/01/09	516.23	627.99	(111.76) ST
15 0000	VESTAS WIND SYTS AS ADR	07/11/08	06/16/09	355.91	647.21	(291.30) ST
2 0000	VESTAS WIND SYTS AS ADR	10/02/08	06/16/09	47.46	55.68	(8.22) ST
45 0000	VESTAS WIND SYTS AS ADR	10/02/08	06/17/09	1,047.22	1,253.00	(205.78) ST
14 0000	WELLPOINT INC	02/05/07	06/22/09	687.94	1,112.36	(424.42) LT
20 0000	AFFILIATED COMP SVCS A	02/10/09	07/06/09	877.55	938.74	(61.19) ST
10 0000	AFFILIATED COMP SVCS A	02/11/09	07/06/09	438.78	472.89	(34.11) ST
2 0000	AFFILIATED COMP SVCS A	02/11/09	07/07/09	87.56	94.58	(7.02) ST
5 0000	AFFILIATED COMP SVCS A	02/12/09	07/07/09	218.90	239.20	(20.30) ST
3 0000	APOLLO GROUP INC CL A	03/30/09	07/06/09	199.75	235.18	(35.43) ST
11.0000	APOLLO GROUP INC CL A	03/31/09	07/06/09	732.42	886.25	(153.83) ST
18.0000	APOLLO GROUP INC CL A	03/31/09	07/07/09	1,196.60	1,450.23	(253.63) ST
3 0000	APOLLO GROUP INC CL A	03/31/09	07/08/09	198.42	241.71	(43.29) ST
5 0000	APOLLO GROUP INC CL A	04/01/09	07/08/09	330.71	344.41	(13.70) ST
1 0000	ALLIANT ENERGY CORP	07/18/07	07/23/09	26.38	39.84	(13.46) LT
17 0000	ALLIANT ENERGY CORP	07/19/07	07/23/09	448.49	686.49	(238.00) LT
9 0000	ALLIANT ENERGY CORP	08/24/07	07/23/09	237.45	350.35	(112.90) LT
7 0000	APPLE INC	02/09/09	07/06/09	962.41	714.78	247.63 ST
11 0000	APPLE INC	02/09/09	07/07/09	1,500.55	1,123.23	377.32 ST
3 0000	APPLE INC	02/09/09	07/08/09	410.24	306.33	103.91 ST
43.0000	BANCO SANTANDER SA ADR	02/06/08	07/13/09	504.69	721.36	(216.67) LT
31 0000	BIOMEN IDEC INC	01/22/08	07/20/09	1,439.53	1,799.81	(360.28) LT
4 0000	BIOMEN IDEC INC	09/10/08	07/20/09	185.74	189.41	(3.67) ST
9 0000	BIOMEN IDEC INC	09/11/08	07/20/09	417.94	426.43	(8.49) ST
15 0000	BAE SYS PLC SPN ADR	04/25/07	07/28/09	316.24	561.94	(245.70) LT
57 0000	BAE SYS PLC SPN ADR	05/18/07	07/28/09	1,201.73	2,034.65	(832.92) LT
32 0000	BAE SYS PLC SPN ADR	07/18/08	07/28/09	674.66	1,134.75	(460.09) LT
31 0000	BAE SYS PLC SPN ADR	12/09/08	07/28/09	653.58	657.00	(3.42) ST
34 0000	BIG LOTS INC COM	05/04/09	07/13/09	687.98	963.66	(275.68) ST
31 0000	BIG LOTS INC COM	05/05/09	07/13/09	627.29	862.16	(234.87) ST
13 0000	BIG LOTS INC COM	05/06/09	07/13/09	263.05	353.59	(90.54) ST
6.0000	BIG LOTS INC COM	05/07/09	07/13/09	121.42	153.65	(32.23) ST
85 0000	BEST BUY CO INC	05/11/09	07/20/09	3,103.75	3,221.94	(118.19) ST
18 0000	CREDIT SUISSE GP SP ADR	11/01/07	07/13/09	809.21	1,162.03	(352.82) LT
18 0000	CHINA MOBILE LTD SPN ADR	11/28/07	07/23/09	905.09	1,593.41	(688.32) LT
12 0000	CHINA MOBILE LTD SPN ADR	05/29/08	07/23/09	603.40	894.17	(290.77) LT

ST 15,620.27 16,792.76
LT 9,108.5 13,662.74

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31 0000	DEAN FOODS CO NEW	10/02/08	07/23/09	674.12	748.22	(74 10) ST
35 0000	DEAN FOODS CO NEW	02/26/09	07/23/09	761 11	713 00	48 11 ST
195 0000	D R HORTON INC	03/30/09	07/06/09	1,699 57	1,959 03	(259 46) ST
92 0000	D R HORTON INC	04/06/09	07/06/09	801.86	1,000 68	(198 82) ST
2 0000	EXPRESS SCRIPTS INC COM	05/01/07	07/06/09	132 63	94 02	38 61 LT
12 0000	EXPRESS SCRIPTS INC COM	05/07/07	07/06/09	795 81	581 74	214 07 LT
14 0000	EXPRESS SCRIPTS INC COM	05/07/07	07/07/09	938.84	678.71	260 13 LT
7 0000	EXPRESS SCRIPTS INC COM	05/08/07	07/07/09	469 42	338 84	130 58 LT
24 0000	FAMILY DOLLAR STORES	04/06/09	07/13/09	722 13	786.70	(64 57) ST
19 0000	FAMILY DOLLAR STORES	04/07/09	07/13/09	571 69	623 10	(51 41) ST
10 0000	FDL R INV TR SBI NEW MD	12/26/08	07/23/09	542 96	600 14	(57 18) ST
9 0000	FDL R INV TR SBI NEW MD	01/06/09	07/23/09	488 68	528 52	(39 84) ST
39 0000	HEWLETT PACKARD CO DEL	03/31/08	07/06/09	1,464 35	1,794 40	(330 05) LT
15 0000	HEWLETT PACKARD CO DEL	04/15/08	07/06/09	563 21	684 80	(121 59) LT
14 0000	HEWLETT PACKARD CO DEL	04/16/08	07/06/09	525 67	656 92	(131 25) LT
13 0000	HEWLETT PACKARD CO DEL	04/17/08	07/06/09	488 12	612 42	(124 30) LT
44 0000	HEWLETT PACKARD CO DEL	06/16/08	07/06/09	1,652.11	2,107.28	(455.17) LT
38 0000	KING PHARMACEUTICALS INC	04/09/09	07/07/09	355 91	293 44	62 47 ST
14 0000	KING PHARMACEUTICALS INC	04/09/09	07/08/09	130 31	108 11	22 20 ST
30 0000	LEXMARK INTL INC CL A	02/12/07	07/20/09	562 21	1,846 94	(1,284 73) LT
22 0000	LEXMARK INTL INC CL A	02/13/07	07/20/09	412 29	1,360 86	(948 57) LT
29 0000	LEXMARK INTL INC CL A	02/13/07	07/21/09	437 58	1,793 88	(1,356 30) LT
10 0000	LEXMARK INTL INC CL A	01/12/09	07/21/09	150 89	283 48	(132 59) ST
31 0000	LEXMARK INTL INC CL A	01/12/09	07/22/09	464 62	878.79	(414 17) ST
37 0000	LEXMARK INTL INC CL A	01/12/09	07/23/09	552 32	1,048 89	(496 57) ST
23 0000	LUBRIZOL CORP	07/31/08	07/07/09	1,085.05	1,131 68	(46 63) ST
37 0000	METLIFE INC COM	03/25/09	07/23/09	1,181.48	857 71	323 77 ST
18 0000	MCAFEES INC	02/02/09	07/06/09	730 04	553 75	176 29 ST
26 0000	MCAFEES INC	02/03/09	07/06/09	1,054 52	795 98	258 54 ST
73 0000	MERCK&CO INC	10/03/05	07/06/09	2,020 33	2,001 45	18 88 LT
11 0000	MERCK&CO INC	04/26/06	07/06/09	304 44	378 84	(74 40) LT
1 0000	MERCK&CO INC	06/16/08	07/06/09	27 68	34 80	(7 12) LT
9 0000	NEWFIELD EXPL CO COM	10/04/06	07/07/09	265 80	327 27	(61 47) LT
11 0000	NEWFIELD EXPL CO COM	10/04/06	07/08/09	324 78	400 01	(75 23) LT
5 0000	NESTLE S A RE ³ RG SH ADR	03/13/08	07/13/09	191 79	248 62	(56 83) LT
14 0000	NESTLE S A RE ³ RG SH ADR	07/04/08	07/13/09	537 04	620 43	(83 39) LT
12 0000	NEWMONT MINING CORP	10/08/08	07/07/09	472 71	433 91	38 80 ST
1 0000	NEWMONT MINING CORP	10/08/08	07/08/09	39 06	36 17	2 89 ST
12 0000	NEWMONT MINING CORP	10/16/08	07/08/09	468 78	333 88	134 90 ST
30 0000	NOVELL INC	06/19/08	07/07/09	128 39	190 56	(62 17) LT

(767.37)
(1,189.33)

137/5.18
16,752.79

ST 12,947.81
LT 12,242.49

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88 0000	NOVELL INC	06/19/08	07/08/09	368.23	558.97	(190.74) LT
12 0000	PRUDENTIAL FINANCIAL INC.	03/25/09	07/07/09	410.26	243.19	167.07 ST
29 0000	PETROLEO BRAS VTG SPD ADR	08/28/08	07/23/09	1,238.99	1,535.61	(296.62) ST
4 0000	PARKER HANNIFIN CORP	09/05/08	07/07/09	159.95	240.66	(80.71) ST
2 0000	PARKER HANNIFIN CORP	09/05/08	07/08/09	79.87	120.34	(40.47) ST
7 0000	PARKER HANNIFIN CORP	11/11/08	07/08/09	279.56	255.13	24.43 ST
14 0000	PROCTER & GAMBLE CO	08/03/04	07/13/09	739.06	756.00	(16.94) LT
2 0000	PROCTER & GAMBLE CO	02/23/05	07/13/09	105.58	106.49	(0.91) LT
4 0000	PROCTER & GAMBLE CO	06/16/08	07/13/09	211.17	265.09	(53.92) LT
12 0000	REED ELSEVIER P L C	04/24/09	07/13/09	356.20	359.02	(2.82) ST
10 0000	REGENERON PHARMACTCLS	04/27/09	07/13/09	296.85	294.87	1.98 ST
25 0000	REGENERON PHARMACTCLS	11/03/08	07/08/09	419.19	500.03	(80.84) ST
13 0000	REGENERON PHARMACTCLS	11/03/08	07/09/09	212.50	260.02	(47.52) ST
10 0000	REGENERON PHARMACTCLS	11/25/08	07/09/09	163.46	142.99	20.47 ST
4 0000	REGENERON PHARMACTCLS	11/26/08	07/09/09	65.39	56.95	8.44 ST
1 0000	REGENERON PHARMACTCLS	02/17/09	07/09/09	16.35	18.92	(2.57) ST
20 0000	REGENERON PHARMACTCLS	02/17/09	07/10/09	325.04	378.45	(53.41) ST
21 0000	STEEL DYNAMICS INC .COM	09/08/08	07/07/09	284.94	463.70	(178.76) ST
50 0000	STEEL DYNAMICS INC .COM	11/03/08	07/08/09	681.33	587.54	93.79 ST
24 0000	TESCO PLC SPNRD ADR	07/13/07	07/13/09	423.00	633.97	(210.97) LT
12 0000	TESCO PLC SPNRD ADR	07/13/07	07/15/09	209.64	316.99	(107.35) LT
12 0000	TESCO PLC SPNRD ADR	07/13/07	07/23/09	219.39	316.99	(97.60) LT
23 0000	TESCO PLC SPNRD ADR	07/13/07	07/24/09	413.95	607.56	(193.61) LT
23 0000	TELLABS INC DEL PV 1CT	10/11/06	07/16/09	123.18	250.66	(127.48) LT
57 0000	TELLABS INC DEL PV 1CT	11/15/06	07/16/09	305.30	653.02	(347.72) LT
63 0000	TELLABS INC DEL PV 1CT	08/08/07	07/16/09	337.44	658.31	(320.87) LT
17 0000	TD AMERITRADE HLDG CORP	07/31/07	07/23/09	310.75	14.22	14.22 LT
46 0000	TD AMERITRADE HLDG CORP	03/18/08	07/23/09	840.86	753.20	87.66 LT
13 0000	TELEFONICA SA SPAIN ADR	04/25/07	07/13/09	866.99	890.15	(23.16) LT
2 0000	TELEFONICA SA SPAIN ADR	05/03/07	07/13/09	133.39	135.24	(1.85) LT
16 0000	WILMINGTON TR CORP COM	01/06/09	07/08/09	200.35	349.87	(149.52) ST
27 0000	WILMINGTON TR CORP COM	01/27/09	07/08/09	338.09	410.67	(72.58) ST
23 0000	WILMINGTON TR CORP COM	02/11/09	07/08/09	288.01	266.42	21.59 ST
7 0000	WILMINGTON TR CORP COM	02/11/09	07/09/09	86.32	81.09	5.23 ST
4 0000	WILMINGTON TR CORP COM	02/12/09	07/09/09	49.33	45.62	3.71 ST
13 0000	WISCONSIN ENERGY CORP	10/30/07	07/23/09	547.52	614.31	(66.79) LT
1 0000	WISCONSIN ENERGY CORP	11/19/07	07/23/09	42.12	47.27	(5.15) LT
80 0000	XILINX INC	04/28/08	07/13/09	1,555.83	1,991.51	(435.68) LT
59 0000	XILINX INC	11/24/08	07/13/09	1,147.44	951.15	196.29 ST
17 0000	APOLLO GROUP INC CL A	04/01/09	08/24/09	1,103.33	1,171.00	(67.67) ST

ST 8202.75 8733.24
LT 7753.4 9852.26

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33,597.34

30,499.14

3,098.2

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
13 0000	APOLLO GROUP INC CL A	04/27/09	08/24/09	843.74	797.56	46.18 ST
24 0000	AFFYMETRIX INC COM	07/16/09	08/20/09	200.05	126.66	73.39 ST
42 0000	AFFYMETRIX INC COM	07/16/09	08/21/09	347.20	221.66	125.54 ST
106 0000	ADVANTEST CORP ADR	07/14/09	08/20/09	2,571.15	1,948.07	623.08 ST
26 0000	AXIS CAPITAL HOLDINGS	02/11/09	08/26/09	769.81	682.51	87.30 ST
35 0000	ALLEGHENY TECH INC	07/06/09	08/17/09	918.84	1,147.22	(228.38) ST
14 0000	ALLEGHENY TECH INC	07/07/09	08/17/09	367.55	464.60	(97.05) ST
87 0000	ACTIVISION BLIZZARD INC	03/27/09	08/05/09	1,003.38	939.56	63.82 ST
4 0000	AUTOZONE INC NEVADA COM	03/07/05	08/10/09	592.81	395.95	196.86 LT
5 0000	AUTOZONE INC NEVADA COM	03/08/05	08/10/09	741.01	494.99	246.02 LT
1 0000	AUTOZONE INC NEVADA COM	05/21/07	08/10/09	148.21	134.80	13.41 LT
25 0000	BANCO SANTANDER SA ADR	02/06/08	08/07/09	363.48	419.41	(55.93) LT
16 0000	BANCO SANTANDER SA ADR	07/10/08	08/07/09	232.64	287.43	(54.79) LT
8 0000	BIG LOTS INC COM	05/07/09	08/17/09	180.70	204.88	(24.18) ST
17 0000	BIG LOTS INC COM	05/08/09	08/17/09	383.98	425.68	(41.70) ST
87 0000	BIG LOTS INC COM	06/08/09	08/17/09	1,965.13	2,082.54	(117.41) ST
1 0000	CABOT OIL & GAS CORP	01/08/08	08/05/09	35.29	40.84	(5.55) LT
15 0000	CABOT OIL & GAS CORP	01/09/08	08/05/09	529.42	614.40	(84.98) LT
29 0000	CONVERGY'S CORP	11/05/07	08/20/09	306.24	522.81	(216.57) LT
35 0000	CONVERGY'S CORP	02/06/08	08/20/09	369.61	520.11	(150.50) LT
16 0000	CONVERGY'S CORP	02/06/08	08/21/09	171.19	237.77	(66.58) LT
2 0000	CONVERGY'S CORP	07/31/08	08/21/09	21.40	25.56	(4.16) LT
26 0000	CA INC	08/21/07	08/17/09	569.24	627.12	(57.88) LT
26 0000	CA INC	08/22/07	08/17/09	569.24	633.62	(64.38) LT
10 0000	CA INC	08/23/07	08/17/09	218.94	246.98	(28.04) LT
24 0000	EXPRESS SCRIPTS INC COM	05/08/07	08/03/09	1,666.29	1,161.75	504.54 LT
23 0000	EXPRESS SCRIPTS INC COM	05/08/07	08/04/09	1,586.19	1,113.36	472.83 LT
72 0000	EXXON MOBIL CORP COM	12/20/04	08/17/09	4,802.75	3,673.44	1,129.31 LT
34 0000	EXXON MOBIL CORP COM	12/20/04	08/18/09	2,260.65	1,734.68	525.97 LT
49 0000	FOSTER WHEELER AG	12/02/08	08/20/09	1,425.39	1,117.11	308.28 ST
24 0000	HUNT J B TRANS SVCS INC	10/29/08	07/29/09	653.90	653.70	0.20 ST
12 0000	HUNT J B TRANS SVCS INC	01/27/09	07/29/09	326.96	244.73	82.23 ST
9 0000	L-3 COMMNCTNS HLDGS	07/16/07	08/10/09	671.89	899.18	(227.29) LT
7 0000	L-3 COMMNCTNS HLDGS	07/17/07	08/10/09	522.59	703.41	(180.82) LT
7 0000	L-3 COMMNCTNS HLDGS	07/17/07	08/11/09	516.78	703.42	(186.64) LT
7 0000	L-3 COMMNCTNS HLDGS	07/23/07	08/11/09	516.79	716.46	(199.67) LT
19 0000	M&T BANK CORPORATION	02/26/09	08/26/09	1,164.01	779.56	384.45 ST
29 0000	MCAFEES INC	02/03/09	08/10/09	1,226.63	887.83	338.80 ST
32 0000	MCAFEES INC	06/08/09	08/10/09	1,353.54	1,277.90	75.64 ST
18 0000	MICROCHIP TECHNOLOGY INC	11/05/07	07/29/09	482.73	589.88	(107.15) LT

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ST 15,701.96
LT 17,895.38

14,001.77
16,497.37

7,00-19
1,398.01



FAO THE WJ & LILLIAN KEMLER

EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
11.0000	MICROCHIP TECHNOLOGY INC	01/16/09	07/29/09	295.01	194.51	100.50 ST
103.0000	NOBLE CORP NAMEN-AKT	01/05/09	08/10/09	3,548.38	2,544.76	973.60 ST
102.0000	NATL SEMICONDUCTOR	03/09/09	08/24/09	1,511.96	1,116.17	395.79 ST
37.0000	NATL SEMICONDUCTOR	03/10/09	08/24/09	548.45	424.14	124.31 ST
23.0000	NATL SEMICONDUCTOR	03/11/09	08/24/09	340.93	265.16	75.77 ST
49.0000	NATL SEMICONDUCTOR	07/06/09	08/24/09	726.35	595.77	130.58 ST
40.0000	NATL SEMICONDUCTOR	07/06/09	08/25/09	591.30	486.35	104.95 ST
21.0000	NOVELLUS SYS INC	08/21/06	08/10/09	378.02	567.82	(189.80) LT
12.0000	NOVELLUS SYS INC	08/22/06	08/10/09	216.02	317.36	(101.34) LT
35.0000	NOVELLUS SYS INC	08/22/06	08/12/09	616.49	925.65	(309.16) LT
6.0000	NOVELLUS SYS INC	08/22/06	08/12/09	105.96	158.69	(52.73) LT
25.0000	NOVELLUS SYS INC	08/28/06	08/12/09	441.53	680.14	(238.61) LT
25.0000	NOVELLUS SYS INC	08/28/06	08/13/09	443.78	680.15	(236.37) LT
24.0000	NOVELLUS SYS INC	08/28/06	08/14/09	420.89	652.95	(232.06) LT
3.0000	OGE ENERGY CORP PV \$0.01	10/31/07	08/26/09	95.98	110.72	(14.74) LT
8.0000	OGE ENERGY CORP PV \$0.01	11/19/07	08/26/09	255.95	286.02	(30.07) LT
13.0000	OGE ENERGY CORP PV \$0.01	11/20/07	08/26/09	415.92	470.55	(54.63) LT
5.0000	OGE ENERGY CORP PV \$0.01	07/23/08	08/26/09	159.98	159.07	0.91 LT
51.0000	REED ELSEVIER P L C	04/27/09	08/14/09	1,441.06	1,503.85	(62.79) ST
27.0000	ROCHE HLDG LTD SPN ADR	07/06/07	08/13/09	1,048.89	1,213.05	(164.16) LT
54.0000	ROCHE HLDG LTD SPN ADR	07/06/07	08/26/09	2,116.00	2,426.11	(310.11) LT
26.0000	SAINT(THE)JOE CO (FLA)	04/09/09	07/31/09	712.81	563.20	149.61 ST
21.0000	SAINT(THE)JOE CO (FLA)	04/09/09	07/30/09	582.21	454.90	127.31 ST
9.0000	TELLABS INC DEL PV 1CT	08/08/07	08/20/09	57.82	94.05	(36.23) LT
65.0000	TELLABS INC DEL PV 1CT	08/20/07	08/20/09	417.64	646.82	(229.18) LT
58.0000	TELLABS INC DEL PV 1CT	10/16/07	08/20/09	372.66	535.07	(162.41) LT
69.0000	TELLABS INC DEL PV 1CT	02/06/08	08/20/09	443.34	484.46	(41.12) LT
42.0000	TELLABS INC DEL PV 1CT	02/07/08	08/20/09	269.86	290.19	(20.33) LT
77.0000	TELLABS INC DEL PV 1CT	05/05/08	08/20/09	494.75	420.36	74.39 LT
41.0000	TIBCO SOFTWARE INC	08/09/07	07/29/09	341.91	296.56	45.35 LT
41.0000	TIBCO SOFTWARE INC	08/23/07	07/29/09	341.92	320.40	21.52 LT
16,817.0000	FNMA P555436 06%2033 COR	01/08/04	09/17/09	598.222471	2,176.44	48.27 N/A
23,000.0000	FNMA P782662 06%2034 COR	08/05/04	09/17/09	15.46 5,963.07	5,787.94	175.13 N/A
1,000.0000	FNMA P725690 06%2034 COR	09/17/07	09/17/09	316.01	300.75	15.26 N/A
8,946.0000	FNMA P735061 06%2034 COR	03/09/05	09/17/09	7.78 2,907.70	2,813.72	93.98 N/A
3,000.0000	FNMA P813957 06%2035 COR	12/13/05	09/17/09	3.26 1,218.97	1,160.50	58.47 N/A
45.0000	ALLEGHENY TECH INC	07/07/09	09/14/09	1,516.69	1,493.37	23.32 ST
11.0000	ALLEGHENY TECH INC	07/07/09	09/15/09	375.00	365.05	9.95 ST
31.0000	ALLEGHENY TECH INC	07/08/09	09/15/09	1,056.84	995.11	61.73 ST
7.0000	AUTOZONE INC NEVADA COM	05/21/07	08/31/09	1,028.14	943.60	84.54 LT

1,244.03
(1 805.23)

8,457.98
24,919.14

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LT

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EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
2 0000	AUTOZONE INC NEVADA COM	05/21/07	09/01/09	291.41	269.60	21.81 LT
9 0000	AUTOZONE INC NEVADA COM	05/22/07	09/01/09	1,311.36	1,191.22	120.14 LT
4 0000	BANCO B VIZ ARGT SA ADR	04/24/07	08/31/09	70.99	98.40	(27.41) LT
39 0000	BANCO B VIZ ARGT SA ADR	04/25/07	08/31/09	692.24	951.96	(259.72) LT
10 0000	BECKMAN COULTER INC COM	04/22/09	09/17/09	701.24	523.44	177.80 ST
9 0000	BECKMAN COULTER INC COM	04/22/09	09/18/09	628.91	471.10	155.81 ST
16 0000	BASF SE SPONSORED ADR	02/04/09	09/02/09	816.13	492.40	323.73 ST
31 0000	BNP PARIBAS SPONSORD ADR	12/18/08	09/09/09	1,206.80	720.92	485.88 ST
21 0000	BNP PARIBAS SPONSORD ADR	12/19/08	09/09/09	817.52	459.52	358.00 ST
28 0000	CONVERGYS CORP	07/31/08	09/10/09	308.35	357.92	(49.57) LT
19 0000	CONVERGYS CORP	07/31/08	09/11/09	208.68	242.89	(34.21) LT
6 0000	CONVERGYS CORP	10/31/08	09/11/09	65.91	45.64	20.27 ST
41 0000	CONVERGYS CORP	10/31/08	09/17/09	457.20	311.88	145.32 ST
10 0000	CONVERGYS CORP	10/31/08	09/18/09	111.90	76.06	35.84 ST
17 0000	EON AG ADR	08/03/04	09/02/09	691.72	406.20	285.52 LT
3 0000	EON AG ADR	04/24/07	09/02/09	122.07	145.28	(23.21) LT
27 0000	FISERV INC WISC PV 1CT	08/10/09	09/14/09	1,296.38	1,299.40	(3.02) ST
25 0000	GAP INC DELAWARE	05/12/08	09/10/09	537.36	455.97	81.39 LT
8 0000	KONINKLIJKE AHOLD NV ADR	08/25/08	08/31/09	93.34	103.31	(9.97) LT
36 0000	KONINKLIJKE AHOLD NV ADR	08/25/08	09/01/09	423.37	464.90	(41.53) LT
20 0000	KONINKLIJKE AHOLD NV ADR	08/26/08	09/01/09	235.21	253.53	(18.32) LT
13 0000	KONINKLIJKE AHOLD NV ADR	10/02/08	09/01/09	152.89	154.81	(1.92) ST
78 0000	KONINKLIJKE AHOLD NV ADR	10/02/08	09/23/09	965.32	928.88	36.44 ST
50 0000	KONINKLIJKE AHOLD NV ADR	06/16/09	09/23/09	618.80	566.07	52.73 ST
6 0000	NEWMONT MINING CORP	10/16/08	09/24/09	257.78	166.94	90.84 ST
4 0000	NEWMONT MINING CORP	10/17/08	09/24/09	171.86	110.64	61.22 ST
45 0000	NOVELL INC	06/19/08	09/10/09	199.59	285.85	(86.26) LT
50 0000	NOVELL INC	08/08/08	09/10/09	221.77	268.92	(47.15) LT
3 0000	NOVELL INC	08/08/08	09/11/09	13.25	16.14	(2.89) LT
11 0000	NOVELL INC	08/11/08	09/11/09	48.61	60.84	(12.23) LT
45 0000	POLO RALPH LAUREN CORP A	06/22/09	09/21/09	3,413.88	2,324.67	1,089.21 ST
18 0000	QUEST DIAGNOSTICS INC	10/27/08	08/31/09	969.13	734.91	234.22 ST
7 0000	QUEST DIAGNOSTICS INC	10/27/08	09/01/09	371.37	285.80	85.57 ST
6 0000	QUEST DIAGNOSTICS INC	10/29/08	09/01/09	318.33	259.68	58.65 ST
29 0000	QLOGIC CORP	05/19/08	09/08/09	497.74	474.29	23.45 LT
55 0000	QLOGIC CORP	05/19/08	09/10/09	936.86	899.53	37.33 LT
49 0000	QLOGIC CORP	05/19/08	09/10/09	842.78	801.40	41.38 LT
31 0000	QLOGIC CORP	05/19/08	09/11/09	534.35	507.02	27.33 LT
5 0000	RWE AG SPONSORED ADR	09/14/07	09/09/09	453.25	572.93	(119.68) LT
7 0000	RWE AG SPONSORED ADR	11/02/07	09/09/09	634.55	948.27	(313.72) LT

2,999.07

19,709.13

22,708.2

9,932.76

9,776.37

3,406.59

(492.52)

ST

LT

13,339.35

9,368.85

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00006207



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REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
11 0000	SCHEIN (HENRY) INC COM	04/22/09	09/17/09	615.00	444 79	170 21 ST
13 0000	SCHEIN (HENRY) INC COM	04/22/09	09/18/09	721.93	525 67	196 26 ST
56 0000	SEPRACOR INC COM	02/27/09	09/02/09	987 84	860 23	127 61 ST
127 0000	SEKISUI HSE LD SPONS ADR	04/24/07	09/04/09	1,153.23	1,925.95	(772 72) LT
88 0000	SEKISUI HSE LD SPONS ADR	04/24/07	09/04/09	799.77	1,334 53	(534 76) LT
15 0000	URBAN OUTFITTERS INC	02/18/09	09/02/09	412.47	239 61	172 86 ST
5 0000	UNIVERSAL HEALTH SVCS B	04/09/09	09/17/09	309 18	193 99	115 19 ST
38 0000	VODAFONE GROUP PLC NEW	04/29/08	09/23/09	898.26	1,179 28	(281.02) LT
1 0000	VODAFONE GROUP PLC NEW	04/30/08	09/23/09	23 64	31 71	(8 07) LT
62 0000	VIVENDI SHS	01/22/09	09/10/09	1,731.50	1,614 46	117 04 ST
21 0000	VIVENDI SHS	01/23/09	09/10/09	586 48	530 86	55 62 ST
12 0000	VIVENDI SHS	04/21/09	09/10/09	335 14	300 41	34 73 ST
6 0000	ZURICH FINL SVCS SPN ADR	10/29/08	09/08/09	132.57	107 24	25 33 ST
31 0000	ZURICH FINL SVCS SPN ADR	10/29/08	09/09/09	686.25	554 09	132 16 ST
9 0000	WISCONSIN ENERGY CORP	11/19/07	09/10/09	403 31	425 49	(22 18) LT
1 0000	ANIXTER INTL INC	05/05/08	10/08/09	41 29	61 46	(20 17) LT
10 0000	ANIXTER INTL INC	07/15/08	10/08/09	412 99	575 56	(162 57) LT
10 0000	ANIXTER INTL INC	07/23/08	10/09/09	413 11	681 01	(267 90) LT
7 0000	APOLLO GROUP INC CL A	04/27/09	10/26/09	517 33	429 46	87 87 ST
15 0000	APOLLO GROUP INC CL A	08/10/09	10/26/09	1,108 57	1,014 69	93 88 ST
21 0000	APOLLO GROUP INC CL A	08/10/09	10/27/09	1,530.47	1,420 58	109 89 ST
21 0000	AXA -SPONS ADR	06/03/09	10/01/09	558 44	416 11	142 33 ST
3 0000	BJ SERVICES CO	05/11/07	10/08/09	61 05	87 72	(26 67) LT
32 0000	BJ SERVICES CO	09/27/07	10/08/09	651.19	863 54	(212 35) LT
19 0000	BJ SERVICES CO	11/11/08	10/08/09	386 66	227 52	159 14 ST
9 0000	BASF SE SPONSORED ADR	02/04/09	10/22/09	535.39	276.97	258 42 ST
29 0000	COVIDIEN PLC SHS	04/22/09	10/22/09	1,252.31	971 00	281 31 ST
35 0000	CINTAS CORP OHIO	03/27/08	10/22/09	1,002.48	997 71	4 77 LT
24 0000	CINTAS CORP OHIO	07/29/09	10/22/09	687 42	589 24	98 18 ST
69 0000	CISCO SYSTEMS INC COM	04/24/06	10/05/09	1,576 65	1,410 44	166 21 LT
32 0000	CISCO SYSTEMS INC COM	04/24/06	10/06/09	749 01	654 12	94 89 LT
34 0000	CISCO SYSTEMS INC COM	01/23/08	10/06/09	795 82	795 80	0 02 LT
9 0000	CISCO SYSTEMS INC COM	05/18/09	10/06/09	210.67	167 06	43 61 ST
77 0000	CISCO SYSTEMS INC COM	05/18/09	10/07/09	1,821 78	1,429 34	392 44 ST
30 0000	FAMILY DOLLAR STORES	04/07/09	10/26/09	872.26	983 86	(111 60) ST
20 0000	FAMILY DOLLAR STORES	04/08/09	10/26/09	581.51	689 20	(107 69) ST
26 0000	FAMILY DOLLAR STORES	04/08/09	10/27/09	755.54	895 96	(140 42) ST
22 0000	FOMENTO ECNMCO MEX SPADR	08/26/09	10/22/09	978.12	852 82	125 30 ST
20 0000	HARTE-HANKS INC DEL \$1	06/11/07	10/22/09	283 29	533 47	(250 18) LT
12 0000	HARTE-HANKS INC DEL \$1	06/12/07	10/22/09	169.98	316 74	(146 76) LT

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ST 18,314.83
LT 9,435.07

15,735.16
11,874.53

2579.67
(2,439.46)

EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
13 0000	HARTE-HANKS INC DEL \$1	06/12/07	10/23/09	173.69	343.14	(169.45) LT
2 0000	HARTE-HANKS INC DEL \$1	06/13/07	10/23/09	26.72	52.63	(25.91) LT
11 0000	HARTE-HANKS INC DEL \$1	07/30/07	10/23/09	146.98	261.30	(114.32) LT
23 0000	MAKITA CORP SPOND ADR	07/14/09	10/15/09	815.51	511.34	304.17 ST
51 0000	MURPHY OIL CORP	07/06/09	10/19/09	3,269.15	2,588.85	680.30 ST
23 0000	NII HLDGS INC CL B	06/16/09	10/22/09	741.04	454.13	286.91 ST
99 0000	NOKIA CORP SPON ADR	07/18/08	10/15/09	1,351.04	2,720.82	(1,369.78) LT
85 0000	NOKIA CORP SPON ADR	09/11/08	10/15/09	1,159.98	1,742.62	(582.64) LT
26 0000	NOKIA CORP SPON ADR	02/03/09	10/15/09	354.83	326.25	28.58 ST
124 0000	NOVELL INC	08/11/08	10/14/09	543.56	685.89	(142.33) LT
24 0000	OCCIDENTAL PETE CORP CAL	04/17/06	10/05/09	1,807.61	1,196.55	611.06 LT
10 0000	OCCIDENTAL PETE CORP CAL	04/24/06	10/05/09	753.18	525.65	227.53 LT
29 0000	PALL CORP PV \$0 10	10/05/09	10/26/09	948.69	918.62	30.07 ST
2 0000	PALL CORP PV \$0 10	10/06/09	10/26/09	65.43	63.99	1.44 ST
15 0000	PALL CORP PV \$0 10	10/06/09	10/27/09	474.65	479.96	(5.31) ST
47 0000	PETROHAWK ENERGY CORP	04/22/09	10/14/09	1,263.20	984.36	278.84 ST
29 0000	PRUDENTIAL FINANCIAL INC	03/25/09	10/08/09	1,472.27	587.71	884.56 ST
153 0000	SANDVIK AB ADR	04/01/09	10/15/09	1,779.68	865.59	914.09 ST
28 0000	SANOI AVENTIS SPON ADR	10/28/08	10/14/09	1,110.88	817.94	292.94 ST
8 0000	TELEFONICA SA SPAIN ADR	05/03/07	10/01/09	649.79	540.96	108.83 LT
52 0000	UBS AG REG	04/16/09	10/15/09	970.32	595.07	375.25 ST
20 0000	UNIVERSAL HEALTH SVCS B	04/09/09	10/01/09	1,231.50	775.98	455.52 ST
26 0000	VALE SA	08/23/07	10/22/09	701.91	577.65	124.26 LT
11 0000	ZIMMER HOLDINGS INC COM	01/29/09	10/22/09	596.95	418.36	178.59 ST
15 0000	WPP PLC ADR	12/19/08	10/15/09	726.58	458.00	268.58 ST
52 0000	WYETH -> Received Cash of \$1716.00	05/08/09	10/16/09	2,609.27	2,287.20	322.07 ST
1,000 0000	US TSY 1 000% JUL 31 2011	07/31/09	11/06/09	1,005.31	997.58	7.73 ST
1,000 0000	GENERAL ELEC CAP CORP	05/16/08	11/09/09	1,075.00	1,022.44	52.56 LT
5 0000	ABBOTT LABS	10/06/05	11/06/09	256.43	214.20	42.23 LT
3 0000	ABBOTT LABS	04/26/06	11/06/09	153.87	124.05	29.82 LT
7 0000	AFFILIATED COMP SVCS A	02/12/09	11/10/09	387.09	334.90	52.19 ST
26 0000	AFFILIATED COMP SVCS A	03/30/09	11/10/09	1,437.80	1,243.26	194.54 ST
19 0000	AFFILIATED COMP SVCS A	03/30/09	11/10/09	1,038.45	908.54	129.91 ST
11 0000	AXA -SPONS ADR	06/03/09	11/06/09	276.75	217.96	58.79 ST
31 0000	AETNA INC NEW	03/20/06	11/02/09	816.63	1,605.91	(789.28) LT
34 0000	AETNA INC NEW	05/08/06	11/02/09	895.66	1,321.89	(426.23) LT
18 0000	AETNA INC NEW	05/08/06	11/03/09	471.51	699.83	(228.32) LT
4 0000	AETNA INC NEW	03/02/09	11/03/09	104.78	84.17	20.61 ST
3 0000	ALLIANT TECHSYSTEMS INC	02/26/09	11/06/09	247.31	214.63	32.68 ST
11 0000	AT&T INC	06/16/08	11/06/09	285.66	397.25	(111.59) LT

31,67.17

33,303.39

1716 2.74 3.50

2,609.27 duff= 893.271

571.20

5793.05

17,134.39

14,032.78

ST 22,927.44

LT 11,269.22

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Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
14 0000	ARCELORMITTAL SA,	04/30/09	11/06/09	491.66	329 53	162.13 ST
32 0000	ACCOR SA SHS	09/23/09	11/06/09	332.15	371 28	(39 13) ST
16 0000	AMGEN INC COM PV \$0 0001	11/03/08	11/06/09	871.97	979 54	(107 57) LT
5 0000	ANADARKO PETE CORP	07/13/09	11/06/09	325.09	210 57	114 52 ST
79 0000	ANADARKO PETE CORP	07/13/09	11/09/09	5,183 29	3,327 16	1,856.13 ST
21 0000	ANADARKO PETE CORP	07/13/09	11/10/09	1,373 59	884 44	489.15 ST
21 0000	ATMOS ENERGY CORP COM	04/29/09	11/12/09	593 37	519 42	73.95 ST
10 0000	ATMOS ENERGY CORP COM	04/30/09	11/12/09	282 56	250 74	31 82 ST
10 0000	ATMOS ENERGY CORP COM	04/30/09	11/13/09	281 51	250 74	30 77 ST
6 0000	BHP BILLITON PLC SP ADR	03/19/08	11/06/09	340 90	349 45	(8 55) LT
3 0000	BHP BILLITON PLC SP ADR	05/13/08	11/06/09	170 46	236 67	(66 21) LT
15 0000	BANCO B VIZ ARGENT SA ADR	04/25/07	11/06/09	271 49	366 14	(94 65) LT
17 0000	BANCO SANTANDER SA ADR	07/10/08	11/06/09	283 72	305 40	(21 68) LT
59 0000	BJ SERVICES CO	11/11/08	10/29/09	1,181.62	706 53	475.09 ST
8 0000	BMC SOFTWARE INC	03/17/06	11/06/09	298 71	177 46	121 25 LT
10 0000	BRITISH AMN TOBACO SPADR	05/04/07	11/06/09	649 28	634 45	14 83 LT
16 0000	BIOMGEN IDEC INC	09/11/08	11/17/09	746 16	758 10	(11 94) LT
10 0000	BIOMGEN IDEC INC	01/06/09	11/17/09	466 35	463 80	2 55 ST
7 0000	BIOMGEN IDEC INC	01/16/09	11/17/09	326 45	357 86	(31 41) ST
5 0000	BIOMGEN IDEC INC	02/10/09	11/17/09	233 18	260 91	(27 73) ST
6 0000	BIOMGEN IDEC INC	02/10/09	11/17/09	276 95	313 10	(36 15) ST
5 0000	BIOMGEN IDEC INC	02/17/09	11/17/09	230 79	257 04	(26 25) ST
16 0000	BIOMGEN IDEC INC	05/04/09	11/17/09	738 58	747 90	(9 34) ST
12 0000	BANK OF NOVA SCOTIA ADR	06/17/08	11/06/09	521 98	613 51	(91 53) LT
20 0000	BARCLAYS PLC ADR	07/24/09	11/06/09	449 58	418 68	30 90 ST
4 0000	BASF SE SPONSORED ADR	02/04/09	11/06/09	222 95	123 10	99 85 ST
5 0000	BG GROUP PLC SPON ADR	04/25/07	11/06/09	446 43	367 91	78 52 LT
4 0000	BHP BILLITON LTD ADR	06/17/08	11/06/09	271 83	343 07	(71 24) LT
9 0000	BRIDGESTONE CORP ADR	06/17/09	11/06/09	285 56	263 18	22 38 ST
16 0000	BRISTOL-MYERS SQUIBB CO	03/07/07	11/06/09	361 59	432 95	(71 36) LT
10 0000	BRITISH AWYS PLC ADR	09/03/07	11/06/09	329 49	303 66	25 83 ST
18 0000	CAMECO CORP COM	06/16/08	11/06/09	523 78	691 97	(168 19) LT
4 0000	CREDIT SUISSE GP SP ADR	11/01/07	11/06/09	221 99	258 24	(36 25) LT
2 0000	CREDIT SUISSE GP SP ADR	02/21/08	11/06/09	111 00	96 09	14 91 LT
12 0000	CANON INC ADR REP5SH	02/26/09	11/06/09	454 78	296 08	158 70 ST
12 0000	CHEVRON CORP	09/18/06	11/06/09	924 57	751 97	172 60 LT
2 0000	CONOCOPHILLIPS	12/19/05	11/06/09	103 81	126 92	(23 11) LT
3 0000	CONOCOPHILLIPS	04/26/06	11/06/09	155 73	206 61	(50 88) LT
3 0000	CF INDS HLDGS INC	08/24/09	11/06/09	239 72	250 03	(10 31) ST
16 0000	CHUBB CORP	06/16/08	11/06/09	793 09	850 49	(57 40) LT

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Account No 619-04M04

22,367.69

19,452.69

2,915

10,905.75

8,546.94

3,393.45

(478.45)



4750020224



FAO THE WJ & LILLIAN KEMLER



Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
5 0000	CLOROX CO DEL COM	06/16/08	11/06/09	300.29	266.27	34.02 LT
4 0000	CULLEN FRST EKRS PV\$0.01	06/18/07	11/06/09	189.95	215.73	(25.78) LT
1.0000	CULLEN FRST EKRS PV\$0.01	06/19/07	11/06/09	47.49	53.80	(6.31) LT
4 0000	DAIMLER A	01/15/08	11/06/09	197.79	336.90	(139.11) LT
8 0000	DAIMLER A	01/16/08	11/06/09	395.59	671.86	(276.27) LT
17 0000	DOMINION RES INC NEW VA	06/16/08	11/06/09	289.11	371.30	(82.19) LT
11 0000	DEUTSCHE LUFT AG SPN-ADR	09/03/09	11/06/09	281.00	262.81	18.19 ST
11 0000	ENBRIDGE INC COM	06/17/08	11/06/09	438.11	488.07	(49.96) LT
18 0000	EXXON MOBIL CORP COM	12/20/04	11/06/09	1,300.46	918.36	382.10 LT
9 0000	E ON AG ADR	04/24/07	11/06/09	350.09	435.84	(85.75) LT
5 0000	EXELON CORPORATION	06/16/08	11/06/09	234.89	445.03	(210.14) LT
5 0000	FPL GROUP INC	08/03/04	11/06/09	249.44	169.32	80.12 LT
6 0000	FIRSTENERGY CORP	06/16/08	11/06/09	254.87	478.27	(223.40) LT
14 0000	FRESENIUS MEDICAL CARE	04/24/07	11/06/09	727.98	698.26	29.72 LT
7 0000	FOMENTO ECNMCO MEX SPADR	08/26/09	11/06/09	298.89	271.35	27.54 ST
6 0000	FMC TECHS INC COM	09/08/09	11/06/09	337.37	296.61	40.76 ST
130.0000	FIFTH THIRD BANCORP	07/29/09	11/05/09	1,196.36	1,159.13	37.23 ST
8.0000	FOREST LABS INC	07/20/09	11/06/09	227.67	201.84	25.83 ST
18 0000	GAP INC DELAWARE	05/12/08	11/06/09	412.72	328.29	84.43 LT
13 0000	GLAXOSMITHKLINE PLC ADR	04/20/09	11/06/09	524.79	391.22	133.57 ST
14 0000	GLAXOSMITHKLINE PLC ADR	04/20/09	11/13/09	580.61	421.32	159.29 ST
4 0000	GENL DYNAMICS CORP COM	06/16/08	11/06/09	262.67	344.80	(82.13) LT
13 0000	GENERAL ELECTRIC	09/09/05	11/06/09	199.28	442.94	(243.66) LT
8 0000	GENERAL ELECTRIC	09/13/05	11/06/09	122.64	274.38	(151.74) LT
1 0000	GOOGLE INC CL A	03/02/09	11/06/09	549.01	330.47	218.54 ST
14 0000	G4S PLC SHS	10/30/09	11/06/09	291.33	296.61	(5.28) ST
12 0000	HALLIBURTON COMPANY	07/03/08	11/06/09	370.07	622.69	(252.62) LT
46 0000	HOST HOTELS & RESORTS	07/23/09	11/12/09	492.36	400.53	91.83 ST
7 0000	HEWLETT PACKARD CO DEL	06/16/08	11/06/09	342.85	335.25	7.60 LT
7 0000	HUMANA INC	02/17/09	11/06/09	282.30	292.70	(10.40) ST
88 0000	IMS HEALTH INC	08/20/09	10/29/09	1,489.74	1,168.49	321.25 ST
5 0000	INTL BUSINESS MACHINES	04/16/07	11/06/09	615.68	480.01	135.67 LT
12 0000	JPMORGAN CHASE & CO	10/30/07	11/06/09	520.06	558.80	(38.74) LT
10 0000	JOY GLOBAL INC DEL COM	09/16/08	10/30/09	513.43	502.39	11.04 LT
1 0000	JOY GLOBAL INC DEL COM	01/27/09	10/30/09	51.35	21.23	30.12 ST
15 0000	JOHNSON AND JOHNSON COM	08/03/04	11/06/09	904.47	837.00	67.47 LT
4 0000	KIMBERLY CLARK	06/16/08	11/06/09	253.71	247.36	6.35 LT
4 0000	LOCKHEED MARTIN CORP	01/10/05	11/06/09	293.11	219.86	73.25 LT
14 0000	LIBERTY GLOBAL INC SER A	09/08/09	11/06/09	304.35	323.28	(18.93) ST
23 0000	LIMITED BRANDS INC	12/26/08	11/06/09	416.51	216.99	199.52 ST

ST 7,323.64 6,054.58 12,69.06
LT 9,786.75 10,742.78 1,956.03

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FAO THE WJ & LILLIAN KEMLER

EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
10 0000	MARATHON OIL CORP	02/19/08	11/06/09	334.09	526 62	(192 53) LT
19 0000	MEADWESTVACO CORP	06/16/08	11/06/09	465 67	481 06	(15 39) LT
10 0000	MEDCO HEALTH SOLUTIONS I	01/02/08	11/06/09	599 78	515 00	84 78 LT
15 0000	MTN GROUP LTD-SPONS ADR	10/02/09	11/06/09	229 79	256 58	(26 79) ST
52 0000	MITSUBISHI UFJ FINL GRP	09/26/08	11/06/09	280 27	457 29	(177 02) LT
7 0000	MAKITA CORP SPOND ADR	07/14/09	11/06/09	237 08	155 62	81 46 ST
4 0000	MCDONALDS CORP COM	06/16/08	11/06/09	247 75	240 40	7 35 LT
15 0000	MICROSOFT CORP	02/11/08	11/06/09	427 03	421 68	5 35 LT
1 0000	NETSCOUT CORP	07/23/09	11/06/09	259 91	249 39	10 52 ST
8 0000	NII HLDGS INC CL B	06/16/09	11/06/09	222 55	157 96	64 59 ST
7 0000	NINTENDO LTD ADR	02/22/08	11/06/09	232 04	439 68	(207 64) LT
44 0000	NOMURA HLDGS INC ADR	04/30/09	11/06/09	308 43	266 40	42 03 ST
103 0000	NOBLE CORP NAMEN-AKT	01/05/09	08/10/09	3 518 36	2 544 76	(973 60) ST
103 0000	NOBLE CORP NAMEN-AKT	01/05/09	08/10/09	3 518 36	2 535 06	983 30 ST
13 0000	NESTLE S A REP RG SH ADR	07/04/08	11/06/09	609 16	576 12	33 04 LT
1 0000	NITTO DENKO CORP ADR	10/23/09	11/06/09	319 90	312 44	7 46 ST
14 0000	NORTHEAST UTILITIES COM	06/16/08	11/06/09	324 23	375 60	(51 37) LT
2 0000	OGE ENERGY CORP PV \$0.01	07/23/08	11/05/09	66 17	63 63	2 54 LT
10 0000	OGE ENERGY CORP PV \$0.01	07/23/08	11/06/09	328 33	318 15	10 18 LT
7 0000	OGE ENERGY CORP PV \$0.01	07/24/08	11/06/09	229 84	224 95	4 89 LT
7 0000	OGE ENERGY CORP PV \$0.01	10/31/08	11/06/09	229 84	188 16	41 68 LT
30 0000	ORACLE CORP \$0.01 DEL	09/27/04	11/06/09	643 48	334 56	308 92 LT
1 0000	PEPSI BOTTLING GROUP INC	07/19/05	11/02/09	37 39	29 64	7 75 LT
33 0000	PEPSI BOTTLING GROUP INC	07/20/05	11/02/09	1 234 13	984 67	249 46 LT
28 0000	PEPSI BOTTLING GROUP INC	10/08/07	11/02/09	1 047 15	1 117 59	(70 44) LT
31 0000	PEPSI BOTTLING GROUP INC	10/09/07	11/02/09	1 159 35	1 245 87	(86 52) LT
11 0000	PPL CORPORATION	06/16/08	11/06/09	328 67	559 13	(230 46) LT
11 0000	PEABODY ENERGY CORP COM	06/16/08	11/06/09	465 83	855 63	(389 80) LT
14 0000	PHILIP MORRIS INTL INC	06/16/08	11/06/09	679 68	709 52	(29 84) LT
59 0000	PFIZER INC	04/17/08	11/06/09	1 001 95	1 199 18	(197 23) LT
3 0000	PRAXAIR INC	06/16/08	11/06/09	244 64	294 04	(49 40) LT
5 0000	PROCTER & GAMBLE CO	06/16/08	11/06/09	304 69	331 37	(26 68) LT
65 0000	QUEST COMM INTL INC COM	02/27/09	11/06/09	233 99	222 99	11 00 ST
5 0000	RWE AG SPONSORED ADR	11/02/07	11/06/09	439 43	677 33	(237 90) LT
2 0000	RIO TINTO PLC SPNSRD ADR	06/17/08	11/06/09	384 33	907 58	(523 25) LT
4 0000	RIO TINTO PLC SPNSRD ADR	06/17/08	11/13/09	825 75	1 815 17	(989 42) LT
5 0000	RAYTHEON CO DELAWARE NEW	06/16/08	11/06/09	237 34	289 00	(51 66) ST
96 0000	RED HAT INC	10/26/09	11/09/09	2 606 20	2 686 56	(80 36) ST
1 0000	RED HAT INC	10/27/09	11/09/09	27 15	27 28	(0 13) ST
26 0000	RADIOSHACK CORP	05/13/08	11/02/09	433 47	391 02	42 45 LT

cancelled
corrected

ST 79,033.36
LT 13,841.48

23,139.92
1,043.08
6870.28
6,569.64



EMA Fiscal Statement

REALIZED CAPITAL GAIN AND LOSS SUMMARY
22,226.12 25,534.28 (3,308.16)
Gain or (Loss)

Quantity	Security Description	Date of Acquisition	Date of Liquidation	Sale Price	Cost Basis	Gain or (Loss)
16 0000	RADIOHACK CORP	05/13/08	11/03/09	271.90	240.64	31.26 LT
19 0000	RADIOHACK CORP	05/14/08	11/03/09	322.90	294.70	28.20 LT
33 0000	RADIOHACK CORP	05/14/08	11/04/09	569.00	511.84	57.16 LT
34 0000	SOCIETE GENERAL SPN ADR	08/07/09	11/06/09	474.28	489.19	(14.91) ST
75 0000	SUMITOMO MITSU FINL ADR	05/08/09	11/06/09	260.99	297.77	(36.78) ST
43 0000	SUNOCO INC PV\$1 PA	03/30/09	11/09/09	1,198.98	1,122.02	76.96 ST
38 0000	SUNOCO INC PV\$1 PA	03/30/09	11/10/09	1,041.66	991.57	50.09 ST
6 0000	SANOFI-AVENTIS SPON ADR	10/28/08	11/06/09	219.53	175.27	44.26 LT
10 0000	SOUTHERN COMPANY	06/16/08	11/06/09	315.59	352.82	(37.23) LT
9 0000	TJX COS INC NEW	05/26/09	11/06/09	344.87	262.05	82.82 ST
12 0000	TERADATA CORP DEL	07/06/09	11/06/09	341.87	273.77	68.10 ST
5 0000	TOTAL SA SP ADR	04/24/07	11/06/09	310.18	366.52	(56.34) LT
10 0000	TOTAL SA SP ADR	05/02/08	11/06/09	620.39	837.87	(217.48) LT
20 0000	TESCO PLC SPNRD ADR	07/13/07	11/06/09	416.98	528.32	(111.34) LT
17 0000	TESCO PLC SPNRD ADR	07/13/07	11/13/09	359.71	449.08	(89.37) LT
14 0000	TESCO PLC SPNRD ADR	07/30/07	11/13/09	296.24	347.85	(51.61) LT
16 0000	TEXAS INSTRUMENTS	09/21/09	11/06/09	386.23	384.57	1.66 ST
49 0000	TEXAS INSTRUMENTS	09/21/09	11/16/09	1,270.26	1,177.77	92.49 ST
9 0000	TOKIO MARINE HOLDINGS	03/17/09	11/06/09	234.44	200.11	34.33 ST
3 0000	3M COMPANY	06/30/09	11/06/09	225.86	179.88	45.98 ST
6 0000	TRAVELERS COS INC	03/05/08	11/06/09	310.55	284.32	26.23 LT
3 0000	TELEFONICA SA SPAIN ADR	05/03/07	11/06/09	248.42	202.85	45.57 LT
13 0000	UNITEDHEALTH GROUP INC	04/06/09	11/06/09	370.10	282.84	87.26 ST
18 0000	UBS AG REG	04/16/09	11/06/09	299.87	205.98	93.89 ST
4 0000	UNITED TECHS CORP COM	06/16/08	11/06/09	259.99	276.37	(16.38) LT
5 0000	V F CORPORATION	03/06/09	11/06/09	373.04	234.12	138.92 ST
19 0000	VALERO ENERGY CORP NEW	05/30/06	11/24/09	310.61	1,165.00	(854.39) LT
13 0000	VALERO ENERGY CORP NEW	05/21/08	11/24/09	212.53	653.27	(440.74) LT
61 0000	VALERO ENERGY CORP NEW	05/21/08	11/24/09	977.03	3,065.39	(2,088.36) LT
10 0000	VERIZON COMMUNICATIONS COM	08/03/04	11/06/09	294.59	379.14	(84.55) LT
19 0000	VODAFONE GROUP PLC NEW	04/30/08	11/06/09	430.33	602.59	(172.26) LT
9 0000	VALE SA	08/23/07	11/06/09	247.31	199.95	47.36 LT
10 0000	ZURICH FINL SVCS SPN ADR	10/29/08	11/06/09	220.99	178.74	42.25 LT
5 0000	WPP PLC ADR	12/19/08	11/06/09	235.84	152.66	83.18 ST
6 0000	WAL-MART STORES INC	06/20/08	11/06/09	306.47	341.04	(34.57) LT
15 0000	WATSON PHARMACEUTICALS	10/20/08	11/06/09	528.73	346.68	182.05 LT
6 0000	WELLPOINT INC	02/05/07	11/06/09	305.75	476.72	(170.97) LT
430 0000	BLK BD ALL TRGT SER C	04/18/07	11/06/09	4,166.70	4,235.51	(68.81) LT
116 0000	BLK BD ALL TRGT SER C	04/19/07	11/06/09	1,124.04	1,142.60	(18.56) LT
167 0000	BLK BD ALL TRGT SER M	04/25/07	11/06/09	1,521.37	1,624.90	(103.53) LT

ST 7,058.29
LT 15,167.83
6,254.33
19,279.98
803.99
(4,112.15)