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**Part IV Capital Gains and Losses for Tax on Investment Income**

(e) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(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		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss) . . . . .	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8. . . . .	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		3	

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	50,000.	794,462.	0.062936
2007	129,131.	995,336.	0.129736
2006	109,299.	1,030,042.	0.106111
2005	70,413.	942,201.	0.074732
2004	63,424.	976,668.	0.064939
2 Total of line 1, column (d) . . . . .			2 0.438454
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 0.087691
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 . . . . .			4 669,485.
5 Multiply line 4 by line 3 . . . . .			5 58,708.
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .			6 515.
7 Add lines 5 and 6 . . . . .			7 59,223.
8 Enter qualifying distributions from Part XII, line 4 . . . . . If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.			8 121,000.

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June 21, 2010 LTR 2697C 0 R  
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00020748

MEADE SUMMERS JR FOUNDATION  
150 CARONDELET APT 2701  
ST LOUIS MO 63105

DECLARATION

39269

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

H. Meade Summers, Jr.  
Signature of Officer or Trustee

June 28, 10  
Date

Trustee  
Title