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

OMB No. 1545-0052

2009

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

For calendar year 2009, or tax year beginning , 2009, and ending , 20

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation Berkeley Minor & Susan F. Minor Foundation		A Employer identification number 55-6014946	
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 300 Summers Street, Suite 620		B Telephone number (see page 10 of the instructions) 304 348-7000	
	City or town, state, and ZIP code Charleston, WV 25301		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) ▶ \$ 2,441,517.52		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) (see page 11 of the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	79,724.41	77,405.42	79,724.41	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	(29,189.55)			
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		-0-		
	8 Net short-term capital gain			9,263.43	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	50,534.86	77,405.42	88,987.84	
	13 Compensation of officers, directors, trustees, etc.	12,550.53	11,295.48	11,295.48	1,255.05
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	2,531.25	253.13	253.13	2,278.12
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	(1,946.72)	(1,946.72)	(1,946.72)	(1,946.72)
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	13,135.06	9,601.89	9,601.89	1,586.45
	25 Contributions, gifts, grants paid	161,500.00			161,500.00
	26 Total expenses and disbursements. Add lines 24 and 25	174,635.06	9,601.89	9,601.89	163,086.45
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	(124,100.20)			
	b Net investment income (if negative, enter -0-)		67,803.53		
	c Adjusted net income (if negative, enter -0-)			79,385.95	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	1,339.52	1,760.58	1,760.58
	2 Savings and temporary cash investments	166,336.61	55,420.70	55,420.70
	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 (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶			
	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 (attach schedule)	251,173.40	230,373.59	238,793.00
	b Investments—corporate stock (attach schedule)	598,720.20	598,710.35	755,585.30
	c Investments—corporate bonds (attach schedule)	355,077.50	304,487.50	312,980.00
	11 Investments—land, buildings, and equipment: basis ▶			
Liabilities	Less: accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	950,634.64	1,008,428.95	1,076,977.94
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	2,323,281.87	2,199,181.67	2,441,517.52
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
Net Assets or Fund Balances	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	-0-	-0-	
	Foundations that follow SFAS 117, check here ☐			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
Net Assets or Fund Balances	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	2,323,281.87	2,199,181.67	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
Net Assets or Fund Balances	30 Total net assets or fund balances (see page 17 of the instructions)	2,323,281.87	2,199,181.67	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	2,323,281.87	2,199,181.67	

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	2,323,281.87
2 Enter amount from Part I, line 27a	2	(124,100.20)
3 Other increases not included in line 2 (itemize) ▶	3	-0-
4 Add lines 1, 2, and 3	4	2,199,181.67
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	2,199,181.67

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	See Statement attached			
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			(l) 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	(29,189.55)
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	3	9,263.43

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	168,985.29	2,602,056.34	0.0649
2007	121,875.00	2,928,764.45	0.0416
2006	89,718.36	2,780,984.26	0.0323
2005	168,943.75	2,678,739.46	0.0631
2004	105,343.31	2,617,841.06	0.0402

2	Total of line 1, column (d)	2	0.2421
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	0.0484
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	2,223,395.12
5	Multiply line 4 by line 3	5	107,612.32
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	678.00
7	Add lines 5 and 6	7	108,290.32
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	163,086.45

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of 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	678
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	
3	Add lines 1 and 2	3	678
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	678
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	675
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	675
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	3
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax Refunded	11	

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?		☒
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>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.</i>		☒
c Did the foundation file Form 1120-POL for this year?		☒
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		☒
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? <i>If "Yes," attach a conformed copy of the changes.</i>		☒
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		☒
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? <i>If "Yes," attach the statement required by General Instruction T.</i>		☒
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?	☒	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	☒	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ <u>West Virginia</u>		
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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	☒	
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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>		☒
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		☒

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 page 20 of the instructions)	11		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>None</u>	13	✓	
14	The books are in care of ► <u>Branch Banking & Trust Company</u> Telephone no. ► <u>304 348-7000</u> Located at ► <u>300 Summers Street, Charleston, WV</u> ZIP+4 ► <u>25301</u>			
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			

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)? ☐ Yes ☒ No Organizations relying on a current notice regarding disaster assistance check here ☐	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 2009? ☐ Yes ☒ No	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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes ☒ No If "Yes," list the years ► 20____, 20____, 20____, 20____		
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 page 20 of the instructions.) ☐ Yes ☒ No	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. ► 20____, 20____, 20____, 20____		
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 2009 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.</i>) ☐ Yes ☒ No	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 2009?	4b	✓

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)? (see page 22 of the instructions) ☐ 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 page 22 of the instructions)? **5b** ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☐ **5b**

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? ☐ 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** ☐ Yes ☒ No

If "Yes" to 6b, 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? **7b** ☐ Yes ☒ No

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** (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Branch Banking & Trust Company Charleston, WV	Corp. trustee	12,550.53	-0-	-0-
John L. Ray Charleston, WV	Personal trustee	-0-	-0-	-0-
Christopher J. Winton Charleston, WV	Personal trustee	-0-	-0-	-0-

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). 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 ☐

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

Part IX-A Summary of Direct Charitable Activities**Part IX-B Summary of Program-Related Investments** (see page 24 of the instructions)Form **990-PF** (2009)

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	2,124,447.82
b	Average of monthly cash balances	1b	102,806.11
c	Fair market value of all other assets (see page 24 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	2,257,253.93
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,257,253.93
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	33,858.81
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,223,395.12
6	Minimum investment return. Enter 5% of line 5	6	111,169.75

Part XI Distributable Amount (see page 25 of the 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	111,169.75
2a	Tax on investment income for 2009 from Part VI, line 5	2a	678.00
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	678.00
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	110,491.75
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	110,491.75
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	110,491.75

Part XII Qualifying Distributions (see page 25 of the 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	163,086.45
b	Program-related investments—total from Part IX-B	1b	
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	163,086.45
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 (see page 26 of the instructions)	5	678.00
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	162,408.45

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.

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				110,491.75
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only			-0-	
b Total for prior years: 20____, 20____, 20____		-0-		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				-0-
b From 2005				12,089.68
c From 2006				-0-
d From 2007				-0-
e From 2008				40,232.48
f Total of lines 3a through e	52,322.16			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ 163,086.45				
a Applied to 2008, but not more than line 2a			-0-	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		-0-		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	-0-			
d Applied to 2009 distributable amount				110,491.75
e Remaining amount distributed out of corpus	52,594.70			
5 Excess distributions carryover applied to 2009 (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	104,916.86			
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 page 27 of the instructions		-0-		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			-0-	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				-0-
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	-0-			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	-0-			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	104,916.86			
10 Analysis of line 9:				
a Excess from 2005				12,089.68
b Excess from 2006				-0-
c Excess from 2007				-0-
d Excess from 2008				40,232.48
e Excess from 2009				52,594.70

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling ▶					
b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)					
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 of the instructions.)**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 page 28 of the 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:

John L. Ray, Trustee, 109 Capitol Street, Suite 700, Charleston, WV 25301, telephone (304) 342-1141

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

See Statement attached

- c** Any submission deadlines:

See Statement attached

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

See Statement attached

Part XV Supplementary Information (continued)**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 attached				161,500.00
Total			▶ 3a	161,500.00
b Approved for future payment None				
Total			▶ 3b	-0-

Enter gross amounts unless otherwise indicated.

(See worksheet in line 13 instructions on page 28 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). (See page 29 of the instructions.)
---------------	--

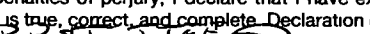
[illegible]

		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	1a(1)	✓
	(2) Other assets	1a(2)	✓
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	✓
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	✓
	(3) Rental of facilities, equipment, or other assets	1b(3)	✓
	(4) Reimbursement arrangements	1b(4)	✓
	(5) Loans or loan guarantees	1b(5)	✓
	(6) Performance of services or membership or fundraising solicitations	1b(6)	✓
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	✓
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]

b If “Yes,” complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here	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.				
	 Signature of officer or trustee		4-20-2010 Date		
			Vice President Title		
Paid Preparer's Use Only	 Preparer's signature		4-21-10 Date	Check if self-employed ☒	Preparer's identifying number (see Signature on page 30 of the instructions) P00-18-0175
	Ray, Winton & Kelley, PLLC Firm's name (or yours if self-employed), address, and ZIP code		EIN ▶ 55-0320519		Phone no. 304 342-1141

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2009 Return of Private Foundation
Exempt from Income Tax (Form 990-PF) - Page 1

Part I. Line 4. Dividends and interest from securities

	<u>Per Books</u>	<u>Net Investment Income</u>
Dividends	\$32,993.94	\$30,674.95
Dividends (class action proceeds)	506.51	506.51
U.S. interest	29,748.96	29,748.96
Regular interest	<u>16,475.00</u>	<u>16,475.00</u>
Total Dividends and Interest	<u>\$79,724.41</u>	<u>\$77,405.42</u>

Part I. Line 13. Compensation of officers, directors, trustees

BB&T trustee fees	<u>\$12,550.53</u>
Allocated to investment income	\$11,295.48
Allocated to charitable purposes	<u>1,255.05</u>
Total trustee compensation	<u>\$12,550.53</u>

Part I. Line 16a. Legal fees

Ray, Winton & Kelley, PLLC, attorneys	<u>\$2,531.25</u>
Allocated to investment income	\$253.13
Allocated to charitable purposes	<u>2,278.13</u>
Total legal fees	<u>\$2,531.26</u>

Part I. Line 18. Taxes

U.S. Treasury, 2008 excise tax refund	(\$1,950.00)
Foreign dividend tax	<u>3.28</u>
Total	<u>(\$1,946.72)</u>

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Part II, Line 2. Savings and Temporary Cash Investments

	<u>Book Value</u>	<u>Fair Market Value</u>
Federated Prime Cash	<u>\$ 55,420.70</u>	<u>\$ 55,420.70</u>

Part II. Line 10a. Investments - U.S. Government Obligations

	<u>Book Value</u>	<u>Fair Market Value</u>
\$50,000 Federal Home Mortgage Corp. 4.75% bond 12/08/10	\$50,170.50	\$51,937.50
\$40,000 Federal Home Loan Bank 1.625% bond 09/26/12	40,007.12	39,837.60
\$40,000 Federal National Mortgage Association 1% bond 11/23/11	39,901.04	39,912.40
\$50,000 U. S. Treasury Note 5% 8/15/11	50,191.41	53,312.50
\$50,000 U. S. Treasury Note 4.375% 8/15/12	<u>50,103.52</u>	<u>53,793.00</u>
Total investments - U.S. Obligations	<u>\$230,373.59</u>	<u>\$238,793.00</u>

Part II. Line 10b. Investments - Corporate Stock

	<u>Book Value</u>	<u>Fair Market Value</u>
715 shares, ABB Ltd.	\$12,128.44	\$13,656.50
500 shares, AT&T Corp.	14,923.00	14,015.00
300 shares, Abbott Labs	14,349.98	16,197.00
100 shares, Amgen, Inc.	4,353.25	5,657.00
200 shares, Anadarko Petroleum	4,349.75	12,484.00
90 shares, Apache Corp.	8,944.20	9,285.30

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Part II. Line 10b. Investments - Corporate Stock

	<u>Book Value</u>	<u>Fair Market Value</u>
800 shares, Applied Materials Corp.	8,855.92	11,152.00
400 shares, Avery Dennison Corp.	10,283.96	14,596.00
250 shares, Baxter International	13,438.48	14,670.00
7 shares, Berkshire Hathaway, Inc.	21,442.18	23,002.00
330 shares, CVS Caremark Corp.	10,642.47	10,629.30
350 shares, Campbell Soup Co.	11,385.47	11,830.00
190 shares, Chevron Corp.	14,080.68	14,628.10
610 shares, Cisco Systems	7,142.70	14,603.40
600 shares, Comcast Corp. class A	9,321.00	10,116.00
350 shares, ConocoPhillips	20,870.50	17,874.50
720 shares, Corning, Inc.	11,652.60	13,903.20
680 shares, (Walt) Disney Company	13,704.04	21,930.00
310 shares, DuPont, E.I. De Nemours Company	8,546.70	10,437.70
270 shares, Edison International	8,945.07	9,390.60
300 shares, Emerson Electric Co.	11,109.00	12,780.00
120 shares, Exelon Corp.	5,984.39	5,864.40
160 shares, Exxon Mobil Corp.	225.09	10,910.40
850 shares, General Electric	20,460.25	12,860.50
275 shares, Genuine Parts Co.	10,703.00	10,439.00
10 shares, Google, Inc.	5,310.30	6,199.80
300 shares, Hewlett Packard	3,810.00	15,453.00

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Part II. Line 10b. Investments - Corporate Stock

	<u>Book Value</u>	<u>Fair Market Value</u>
396.4 shares, Horse Creek Land & Mining Co.	2,379.20	39,640.00
945 shares, Intel Corp.	16,756.57	19,278.00
100 shares, International Business Machines Corp.	6,506.00	13,090.00
280 shares, J.P. Morgan Chase & Co.	12,101.60	11,667.60
200 shares, Johnson & Johnson	445.06	12,882.00
450 shares, Kraft Foods, Inc.	12,286.96	12,231.00
150 shares, McDonald's Corp.	5,215.50	9,366.00
400 shares, Medtronic	17,993.00	17,592.00
650 shares, Merck & Co.	25,108.48	23,751.00
1,050 shares, Microsoft	26,704.35	32,004.00
150 shares, Monsanto Co.	12,423.49	12,262.50
570 shares, Oracle Corp.	12,262.44	13,982.10
475 shares, Pall Corp.	13,163.48	17,195.00
210 shares, Pepsico, Inc.	7,967.70	12,768.00
200 shares, Procter & Gamble	11,489.72	12,126.00
150 shares, Qualcomm, Inc.	5,330.98	6,939.00
260 shares, Schlumberger	5,319.10	16,923.40
450 shares, Staples, Inc.	10,498.50	11,065.50
230 shares, Suncor Energy, Inc.	8,937.78	8,121.30
480 shares, Sysco Corp.	11,832.76	13,411.20
150 shares, TransOcean Ltd.	11,384.99	12,420.00

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Part II. Line 10b. Investments - Corporate Stock

	<u>Book Value</u>	<u>Fair Market Value</u>
250 shares, Travelers Companies, Inc.	10,249.98	12,465.00
540 shares, US Bancorp	16,583.15	12,155.40
570 shares, Unilever PLC	14,274.59	18,183.00
750 shares, Vodafone Group PLC	14,946.47	17,317.50
750 shares, Wellpoint, Inc.	10,273.98	11,658.00
390 shares, Wells Fargo & Co.	<u>9,312.10</u>	<u>10,526.10</u>
Total investments - Corporate Stock	<u>\$598,710.35</u>	<u>\$755,585.30</u>

Part II. Line 10c. Investments - Corporate bonds

	<u>Book Value</u>	<u>Fair Market Value</u>
\$50,000 Cisco Systems Inc. 5.25% bond 02/22/11	\$50,462.00	\$52,466.50
	50,015.00	50,570.50
\$50,000 General Electric 5% bond 01/08/16		
\$50,000 General Electric 5.45% bond 01/15/13	53,176.50	53,154.50
\$50,000 J.P. Morgan Chase 4.5% bond 11/15/10	50,335.50	51,687.00
\$50,000 Pfizer, Inc. 4.5% bond 02/15/14	50,580.50	52,996.50
\$50,000 Target Corp. 4% bond 6/15/13	<u>49,918.00</u>	<u>52,105.00</u>
Total investments - Corporate Bonds	<u>\$304,487.50</u>	<u>\$312,980.00</u>

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Part II. Line 13. Investments - Other

	<u>Book Value</u>	<u>Fair Market Value</u>
4,117.171 units, AIM International Growth Fund	\$75,000.00	\$103,176.31
5,165.672 units, American Century Bond Fund	53,000.00	54,549.71
8,870.651 units, Fidelity Advisor Strategic Income Fund	105,000.00	108,665.47
5,016.706 units, Fidelity Advisor Small Capital Fund	76,439.92	115,283.90
3,726.705 units, Goldman Sachs Mid Cap Value Fund	140,816.55	108,707.98
5,518.398 units, Goldman Sachs Growth Opportunity Fund	71,000.00	113,844.55
2,141.674 units, Harbor International Fund	133,934.22	117,513.65
500 units, Ishares Lehman Treasury	50,489.95	51,950.00
474 units, Ishares S&P Small Cap Value Index Fund	16,160.51	27,672.12
950 units, Ishares Silver Trust	16,737.96	15,712.05
3,791.028 units, Lazard Emerging Market Fund	60,000.00	68,276.41
5,642.227 units, Pimco Total Return Fund	59,581.34	60,936.05
75 units, SPDR Gold Trust	7,828.50	8,048.25
900 units, Select Financial Sector SPDR Fund	13,995.00	12,960.00

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Part II. Line 13. Investments - Other

	<u>Book Value</u>	<u>Fair Market Value</u>
5,436.744 units, Vanguard GNMA Fund	58,445.00	57,846.96
3,597.122 units, Vanguard Total International Stock Index Fund	<u>70,000.00</u>	<u>51,834.53</u>
Total investments - Other	<u>\$1,008,428.95</u>	<u>\$1,076,977.94</u>

Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
30 Danaher	05-29-08	01-07-09	1,686.59	2,303.70	(617.11)
200 Wyeth	01-07-09	06-30-09	9,047.78	7,667.50	1,380.28
70 CVS	06-30-09	10-14-09	2,621.43	2,257.49	363.94
400 United Health	06-30-09	10-14-09	9,823.78	10,019.96	(196.18)
50 Emerson	01-07-09	10-14-09	1,986.94	1,851.50	135.44
100 Applied Materials	06-20-09	10-14-09	1,362.97	1,106.99	255.98
120 Qualcomm	01-07-09	10-14-09	5,019.48	4,264.79	754.69
5792 TCW Total	01-07-09	12-22-09	58,386.89	53,000.00	5,386.89
9345 Pimco Total	07-26-05	01-07-09	96,261.68	100,000.00	(3,738.32)
975 Pimco Total	09-29-05	01-07-09	10,047.96	10,418.66	(370.70)
150 Exxon	03-05-70	01-07-09	11,656.44	211.03	11,445.41
300 Tiffany	11-30-06	01-07-09	7,364.95	11,505.00	(4,140.05)
210 Altria	11-30-06	01-07-09	3,152.09	4,116.10	(964.01)
35 Altria	05-04-07	01-07-09	525.35	742.66	(217.31)
210 Phillip Morris	11-30-06	01-07-09	8,901.87	9,379.30	(477.43)
35 Phillip Morris	05-04-07	01-07-09	1,483.64	1,692.29	(208.65)

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Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
200 Amerisource	11-03-05	01-07-09	7,193.97	7,468.93	(274.96)
200 Danaher	07-21-06	01-07-09	11,243.93	12,730.00	(1,486.07)
250 Honeywell	07-31-07	01-07-09	8,637.45	14,563.50	(5,926.05)
100 Honeywell	09-12-07	01-07-09	3,454.98	5,629.00	(2,174.02)
200 TI	09-18-02	01-07-09	3,106.00	3,478.00	(372.00)
100 TI	09-27-02	01-07-09	1,553.00	1,572.00	(19.00)
100 TI	10-23-02	01-07-09	1,553.00	1,446.00	107.00
30 YI	11-18-02	01-07-09	465.90	522.30	(56.40)
100 TI	12-12-02	01-07-09	1,553.00	1,737.00	(184.00)
100 TI	12-23-02	01-07-09	1,553.00	1,594.00	(41.00)
75 Weyerhaeuser	09-27-02	01-07-09	2,370.74	3,306.00	(935.26)
75 Weyerhaeuser	10-23-02	01-07-09	2,370.74	3,482.25	(1,111.51)
50 Weyerhaeuser	11-18-02	01-07-09	1,580.50	2,355.50	(775.00)
125 AFLAC	09-18-02	01-23-09	3,057.48	3,696.25	(638.77)
125 AFLAC	09-27-02	01-23-09	3,057.48	3,838.75	(781.27)
25 AFLAC	10-23-02	01-23-09	611.50	803.00	(191.50)
125 AFLAC	11-18-02	01-23-09	3,057.48	3,925.00	(867.52)
100 BOA	09-20-02	02-18-09	453.17	3,318.50	(2,865.33)
100 BOA	09-27-02	02-18-09	453.18	3,218.00	(2,764.82)
60 BOA	10-23-02	02-18-09	271.90	2,081.10	(1,809.20)
150 BOA	11-18-02	02-18-09	679.76	5,117.25	(4,437.49)
1699 Fidelity Intl.	09-18-02	03-12-09	16,176.55	19,082.22	(2,905.67)
1846 Fidelity Intl.	09-20-02	03-12-09	17,580.80	20,000.00	(2,419.20)
908 Fidelity Intl.	10-23-02	03-12-09	8,646.68	10,000.00	(1,353.32)
414 Fidelity Intl.	03-29-07	03-12-09	3,950.21	10,000.00	(6,049.79)

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Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
5104 BB&T Mid	12-01-93	03-12-09	31,546.11	51,045.49	(19,499.38)
2392 BB&T Mid	09-30-02	03-12-09	14,784.69	20,000.00	(5,215.31)
1539 BB&T Mid	03-20-07	03-12-09	9,515.01	20,000.00	(10,484.99)
367 BB&T Mid	04-16-07	03-12-09	2,272.06	5,000.00	(2,727.94)
181 Harbor Intl.	08-01-07	06-30-09	7,850.42	12,665.78	(4,815.36)
274 Harbor Intl.	05-30-08	06-30-09	11,866.40	20,000.00	(8,133.60)
200 Lowes	09-27-02	06-30-09	3,879.90	4,281.00	(401.10)
200 Lowes	10-23-02	06-30-09	3,879.90	4,272.00	(392.10)
100 Lowes	11-18-02	06-30-09	1,939.95	2,079.00	(139.05)
100 Lowes	12-23-02	06-30-09	1,939.95	1,904.50	35.45
200 Walmart	11-03-05	06-30-09	9,789.74	9,458.00	331.74
120 Walmart	05-22-06	06-30-09	5,873.85	5,678.40	195.45
100 Amex	09-18-02	06-30-09	2,405.95	2,811.46	(405.51)
100 Amex	09-27-02	06-30-09	2,405.94	2,781.70	(375.76)
75 Amex	10-23-02	06-30-09	1,804.46	2,178.19	(373.73)
250 Chubb	05-29-08	06-30-09	9,992.27	13,379.00	(3,386.73)
200 Humana	03-17-08	06-30-09	6,285.83	9,360.00	(3,074.17)
50 Humana	05-29-08	06-30-09	1,571.46	2,566.50	(995.04)
500 Pfizer	05-22-06	06-30-09	7,564.85	12,004.40	(4,439.55)
100 Pfizer	11-30-06	06-30-09	1,512.97	2,754.00	(1,241.03)
200 Pfizer	05-29-08	06-30-09	3,025.94	3,894.00	(868.06)
50 United Tech	09-18-02	06-30-09	2,618.93	1,442.00	1,176.93
50 United Tech	10-23-02	06-30-09	2,618.94	1,509.75	1,109.19
100 ADP	09-18-02	06-30-09	3,518.92	3,274.46	244.46
100 ADP	09-27-02	06-30-09	3,518.92	3,185.94	332.98
100 ADP	10-23-02	06-30-09	3,518.92	3,890.51	(371.59)

THE BERKELEY MINOR AND SUSAN FONTAINE MINOR FOUNDATION
(FEIN 55-6014946)

Statement Attached to 2009 Return of Private Foundation
Exempt from Income Tax (Form 990-PF) - Page 10

Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
10 ADP	11-18-02	06-30-09	351.89	402.15	(50.26)
50 ADP	12-12-02	06-30-09	1,759.46	1,881.13	(121.67)
450 Dell	11-30-06	06-30-09	6,191.89	12,496.77	(6,304.88)
100 HP	10-23-02	06-30-09	3,889.89	1,409.00	2,480.89
30 AT&T	07-31-07	06-30-09	751.48	1,184.40	(432.92)
205 Verizon	05-01-81	06-30-09	6,393.81	1,406.81	4,987.00
95 Verizon	05-22-06	06-30-09	2,962.98	2,822.71	140.27
120 Verizon	07-31-07	06-30-09	3,742.71	5,132.52	(1,389.81)
50 FPL	11-18-02	06-30-09	2,866.42	1,436.25	1,430.17
200 Ingersol	09-18-02	06-30-09	4,237.91	3,485.00	752.91
200 Ingersol	09-27-02	06-30-09	4,237.91	3,459.00	778.91
USTN	11-30-06	08-15-09	50,000.00	50,384.77	(384.77)
IBM note	12-01-04	09-15-09	50,000.00	50,590.00	(590.00)
FHLB bond	03-28-07	09-18-09	50,000.00	50,323.20	(323.20)
150 McDonalds	07-21-06	10-14-09	8,630.79	5,215.50	3,415.29
240 Nike	09-18-06	10-14-09	15,395.62	9,919.20	5,476.42
200 Target	09-18-06	10-14-09	10,141.75	10,700.00	(558.25)
450 Archer Daniels	10-05-05	10-14-09	13,481.70	11,052.00	2,429.70
100 Pepsico	10-23-02	10-14-09	6,096.85	4,420.00	1,676.85
10 Pepsico	11-18-02	10-14-09	609.69	448.90	160.79
40 Pepsico	12-23-02	10-14-09	2,438.74	1,666.80	771.94
130 P&G	09-29-05	10-14-09	7,439.72	7,468.32	(28.60)
40 P&G	05-04-07	10-14-09	2,289.14	2,482.80	(193.66)
30 P&G	05-29-08	10-14-09	1,716.86	1,970.10	(253.24)
10 Anadarko	09-27-02	10-14-09	688.08	226.30	461.78
100 Anadarko	10-23-02	10-14-09	6,880.84	2,254.00	4,626.84

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Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
140 Anadarko	05-22-06	10-14-09	9,633.16	6,871.20	2,761.96
90 Exxon	03-05-70	10-14-09	6,380.83	126.62	6,254.21
70 Schlumberger	11-18-02	10-14-09	4,565.98	1,456.70	3,109.28
120 Chase	07-21-06	10-14-09	5,635.06	5,186.40	448.66
110 Wells Fargo	09-27-02	10-14-09	3,352.71	2,669.15	683.56
90 Wells Fargo	10-23-02	10-14-09	2,743.13	2,259.00	484.13
50 Amgen	09-18-02	10-14-09	2,972.92	2,243.00	729.92
45 Amgen	10-23-02	10-14-09	2,675.64	2,223.00	452.64
100 Amgen	11-18-02	10-14-09	5,945.86	4,740.00	1,205.86
70 J & J	12-07-84	10-14-09	4,255.20	155.77	4,099.43
80 J & J	11-30-06	10-14-09	4,863.08	5,300.00	(436.92)
50 Medtronic	11-30-06	10-14-09	1,854.45	2,636.50	(782.05)
50 United Techn.	09-18-02	10-14-09	3,153.42	1,442.00	1,711.42
100 United Techn.	09-27-02	10-14-09	6,306.85	2,853.00	3,453.85
10 Cisco	11-18-02	10-14-09	243.09	143.90	99.19
100 Cisco	12-12-02	10-14-09	2,430.95	1,415.00	1,015.95
90 Cisco	12-23-02	10-14-09	2,187.85	1,212.30	975.55
350 Ebay	11-30-06	10-14-09	8,896.81	11,270.00	(2,373.19)
150 H.P.	09-18-02	10-14-09	7,112.82	1,980.00	5,132.82
50 Air Products	09-18-02	10-14-09	4,167.40	2,177.50	1,989.90
75 Air Products	09-27-02	10-14-09	6,251.09	3,180.00	3,071.09
75 Air Products	11-18-02	10-14-09	6,251.10	3,204.75	3,046.35
100 Con Ed	04-01-03	10-14-09	4,110.90	3,896.00	214.90
80 Con Ed	04-08-03	10-14-09	3,288.72	3,132.80	155.92
100 Con Ed	04-22-03	10-14-09	4,110.91	3,895.00	215.91
180 Dominion Res.	01-26-93	10-14-09	6,242.25	3,618.90	2,623.35

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Part IV. Capital Gains & Losses

<u>Description</u>	<u>Acquired</u>	<u>Sold</u>	<u>Proceeds</u>	<u>Basis</u>	<u>Gain (Loss)</u>
150 FPL	10-23-02	10-14-09	7,964.80	4,266.75	3,698.05
50 FPL	11-18-02	10-14-09	2,654.94	1,436.25	1,218.69
Mutual funds STCG	Distrib.		1,799.50		1,799.50
Mutual Funds LTCG	Distrib.		<u>245.10</u>		<u>245.10</u>
Total gain (loss)			<u>886,957.17</u>	<u>916,146.72</u>	<u>(29,189.55)</u>

Part XV. Line 2. Supplementary Information

Students admitted to the University of Charleston, the University of Virginia, and the Protestant Episcopal Theological Seminary of Virginia apply to their respective schools for scholarship aid from the Foundation. The schools then make recommendations to the Foundation as to which students should be considered for scholarship aid. The Trustees of the Foundation make the final decision as to which students are granted scholarship aid.

Students attending West Virginia University and other schools apply directly to the Foundation for scholarship aid. They submit applications in writing to the Foundation at any time prior to August 1 of the year in which they wish to receive the aid. The Trustees consider these applications at their August meeting. No specific form of application is required, but the applicants are requested to furnish the Foundation with the following information:

The applicant's name and address, age, schools attended, names and addresses of parents, brothers, and sisters, the applicant's prior academic achievements (including lists of courses and grades) in secondary schools and colleges, aptitude and achievement test scores, awards, and any written recommendations by teachers or others.

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It is the policy of the trustees of the Foundation that only residents of the State of West Virginia are eligible for awards of scholarship aid. There are, however, no specific restrictions on awards in the trust indenture creating the Foundation. Grants to other qualified, tax-exempt organizations are also permitted under the governing instrument.

Line 3a. Grants and Contributions Paid During the Year

<u>Recipient</u>	<u>Relationship</u>	<u>Purpose of Grant</u>	<u>Amount</u>
Clay Center for Arts and Sciences Charleston, WV	None	Community education	\$20,000.00
Ohio University Athens, OH	None	Scholarships	7,500.00
University of Charleston Charleston, WV	None	Scholarships	100,000.00
University of Virginia Charlottesville, VA	None	Scholarships	20,000.00
Virginia Theological Seminary Richmond, VA	None	Scholarships	<u>14,000.00</u>
TOTAL			<u>\$161,500.00</u>