



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

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

9/1/2009, and ending

8/31/2010

G Check all that apply

Initial return    Initial return of a former public charity    Final return  
 Amended return    Address change    Name change

JAN 8 2011  
See Specific InstructionsUse the IRS label  
Otherwise, print or type.  
Name of foundation  
BIRD CHARLES SUMNER FDN TR U/DECLNumber and street (or P O box number if mail is not delivered to street address)  
BNY MELLON, N A - P O BOX 185

Room/suite

City or town, state, and ZIP code

Pittsburgh PA 15230-0185

A Employer identification number

04-6093505

B Telephone number (see page 10 of the instructions)  
(617)722-7217C If exemption application is pending, check here ► D 1 Foreign organizations, check here ► 2 Foreign organizations meeting the 85% test, check here and attach computation ► 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 ► 

H Check type of organization    Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust    Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ► \$ 1,875,717   J Accounting method    Cash    Accrual  
 Other (specify)   (Part I, column (d) must be on cash basis)

**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)
	1 Contributions, gifts, grants, etc. received (attach schedule)				
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities				
Revenue	5 a Gross rents				
	b Net rental income or (loss) 0				
	6 a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a 475,309				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10 a Gross sales less returns and allowances 0				
	b Less Cost of goods sold 0				
	c Gross profit or (loss) (attach schedule) 0				
	11 Other income (attach schedule) 4,600				
	12 Total. Add lines 1 through 11 69,001				
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc 4,448				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16 a Legal fees (attach schedule) 0				
	b Accounting fees (attach schedule) 0				
	c Other professional fees (attach schedule) 0				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions) 210				
	19 Depreciation (attach schedule) and depletion 0				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) 35				
	24 Total operating and administrative expenses. Add lines 13 through 23 4,693				
Disbursements	25 Contributions, gifts, grants paid 80,000				
	26 Total expenses and disbursements Add lines 24 and 25 84,693				
	27 Subtract line 26 from line 12 -15,692				
	a Excess of revenue over expenses and disbursements 60,499				
	b Net investment income (if negative, enter -0-) 0				
Scan Date	c Adjusted net income (if negative enter -0-) 0				

<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions )	<b>Beginning of year</b>	<b>End of year</b>	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1	Cash—non-interest-bearing		0	
	2	Savings and temporary cash investments	30,173	30,381	30,381
	3	Accounts receivable ►	0		
		Less allowance for doubtful accounts ►	0	0	0
	4	Pledges receivable ►	0		
		Less allowance for doubtful accounts ►	0	0	0
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)		0	0
	7	Other notes and loans receivable (attach schedule) ►	0		
		Less allowance for doubtful accounts ►	0	0	0
	8	Inventories for sale or use		0	
	9	Prepaid expenses and deferred charges		0	
	10a	Investments—U S and state government obligations (attach schedule)	0	0	0
	b	Investments—corporate stock (attach schedule)	0	0	0
	c	Investments—corporate bonds (attach schedule)	0	0	0
	11	Investments—land, buildings, and equipment basis ►	0		
		Less accumulated depreciation (attach schedule) ►	0	0	0
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,696,348	1,680,448	1,845,336
	14	Land, buildings, and equipment basis ►	0		
		Less accumulated depreciation (attach schedule) ►	0	0	0
	15	Other assets (describe ► )	0	0	0
	16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	1,726,521	1,710,829	1,875,717
<b>Liabilities</b>	17	Accounts payable and accrued expenses		0	
	18	Grants payable			
	19	Deferred revenue		0	
	20	Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21	Mortgages and other notes payable (attach schedule)	0	0	
	22	Other liabilities (describe ► )	0	0	
<b>Net Assets or Fund Balances</b>	23	<b>Total liabilities</b> (add lines 17 through 22)	0	0	
		Foundations that follow SFAS 117, check here ► <input type="checkbox"/>			
		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 ► <input checked="" type="checkbox"/>			
		and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	1,726,521	1,710,829	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	<b>Total net assets or fund balances</b> (see page 17 of the instructions)	1,726,521	1,710,829	
	31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions)	1,726,521	1,710,829	

**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	1,726,521
2	Enter amount from Part I, line 27a	2	-15,692
3	Other increases not included in line 2 (itemize) ►	3	0
4	Add lines 1, 2, and 3	4	1,710,829
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	1,710,829

**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.)
<b>1a See Attached Statement</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
(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)		
<b>a</b> 0	0	0	0		
<b>b</b> 0	0	0	0		
<b>c</b> 0	0	0	0		
<b>d</b> 0	0	0	0		
<b>e</b> 0	0	0	0		
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			
<b>a</b> 0	0	0	0		
<b>b</b> 0	0	0	0		
<b>c</b> 0	0	0	0		
<b>d</b> 0	0	0	0		
<b>e</b> 0	0	0	0		
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	24,230	
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	57,618	

**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	125,139	1,762,940	0.070983
2007	125,882	2,510,732	0.050138
2006	101,213	2,551,866	0.039662
2005	51,897	2,051,383	0.025299
2004	50,492	1,009,021	0.050041

2 Total of line 1, column (d)

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

4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5

5 Multiply line 4 by line 3

6 Enter 1% of net investment income (1% of Part I, line 27b)

7 Add lines 5 and 6

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

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)**1 a 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

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-

6 Credits/Payments

a 2009 estimated tax payments and 2008 overpayment credited to 2009

6a 878

b Exempt foreign organizations—tax withheld at source

6b

c Tax paid with application for extension of time to file (Form 8868)

6c 0

d Backup withholding erroneously withheld

6d

7 Total credits and payments Add lines 6a through 6d

7 878

8 Enter any penalty for underpayment of estimated tax Check here  if Form 2220 is attached

8 0

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

9 332

10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

10 0

11 Enter the amount of line 10 to be Credited to 2010 estimated tax ► 0

Refunded ►

11 0

**Part VII-A Statements Regarding Activities**

1 a 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?

Yes

No

1a X

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)?

1b X

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

1c X

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?

2 X

If "Yes," attach a detailed description of the activities

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

3 X

4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4a X

b If "Yes," has it filed a tax return on Form 990-T for this year?

4b N/A

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

5 X

If "Yes," attach the statement required by General Instruction T

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either

6 X

- 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? If "Yes," complete Part II, col. (c), and Part XV

7 X

8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ► MA

8b X

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

9 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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)?

If "Yes," complete Part XIV

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

10 X

**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  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? 13  X

Website address ► N/A

14 The books are in care of ► THE BANK OF NEW YORK MELLON Telephone no ► (617)722-7217  
Located at ► P.O. BOX 185 Pittsburgh PA ZIP+4 ► 15230-0185

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.

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 ►

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? 1c  X

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) 2b  N/A

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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009) 3b  N/A

4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 4a  X

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  X

**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))?
- (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (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)
- (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  
 Yes  No  
 Yes  No  
 Yes  No  
 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 N/A



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

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  
 Yes  No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  
If "Yes" to 6a, file Form 8870

6b X

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 N/A

**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
BNY Mellon, N.A. P O BOX 185 Pittsburgh PA 15230-0185	TRUSTEE SEE ATTACHED	4,448	0	0
	00	0	0	0
	00	0	0	0
	00	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



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 (see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		0
		0
		0
		0
		0
		0

**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	NONE	
2		
3		
4		

**Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)**

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

Amount

1	NONE	
2	NONE	
3	NONE	
	All other program-related investments. See page 24 of the instructions	

**Total. Add lines 1 through 3**


0

**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	1,912,642
b	Average of monthly cash balances	1b	52,911
c	Fair market value of all other assets (see page 24 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,965,553
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	1,965,553
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	29,483
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,936,070
6	Minimum investment return. Enter 5% of line 5	6	96,804

**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	96,804
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,210
b	Income tax for 2009 (This does not include the tax from Part VI )	2b	
c	Add lines 2a and 2b	2c	1,210
3	Distributable amount before adjustments Subtract line 2c from line 1	3	95,594
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	95,594
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	95,594

**Part XII Qualifying Distributions** (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes	1a	80,791
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1b	0
b	Program-related investments—total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	0
a	Suitability test (prior IRS approval required)	4	80,791
b	Cash distribution test (attach the required schedule)	5	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	80,791
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)		
6	Adjusted qualifying distributions. Subtract line 5 from line 4		
	<b>Note.</b> 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				95,594
2 Undistributed income, if any, as of the end of 2009			75,772	
a Enter amount for 2008 only		0		
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004	NONE			
b From 2005	NONE			
c From 2006	NONE			
d From 2007	NONE			
e From 2008	NONE			
f Total of lines 3a through e	0			
4 Qualifying distributions for 2009 from Part XII, line 4 ► \$ 80,791			75,772	
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)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2009 distributable amount				5,019
e Remaining amount distributed out of corpus	0			
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	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				
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				90,575
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)				
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	0			
10 Analysis of line 9				
a Excess from 2005	0			
b Excess from 2006	0			
c Excess from 2007	0			
d Excess from 2008	0			
e Excess from 2009	0			



**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)				
<b>a Paid during the year</b> See Attached Statement				
<b>Total</b>			► 3a	80,000
<b>b Approved for future payment</b> NONE				
<b>Total</b>			► 3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions )
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a		0		0	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
f		0		0	0
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	40,171	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory		18		24,230	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a <u>FEDERAL TAX REFUND</u>		0	42	4,600	0
b		0		0	0
c		0		0	0
d		0		0	0
e		0		0	0
12 Subtotal Add columns (b), (d), and (e)		0		69,001	0
13 Total. Add line 12, columns (b), (d), and (e)		13		69,001	

**Part XVI.B. Relationship of Activities to the Accomplishment of Exempt Purposes**

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

**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

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.

any

12/20/2010

Date \_\_\_\_\_

## VICE PRESIDENT

Title

Sign Here

<b>Paid Preparer's Use Only</b>	Preparer's signature ► 	Date	Check if self-employed ► <input checked="" type="checkbox"/>	Preparer's identifying number (see Signature on page 30 of the instructions) <b>P00965923</b>
	Firm's name (or yours if self-employed), address, and ZIP code	<b>► PRICEWATERHOUSECOOPERS LLP</b> <b>600 Grant Street, Pittsburgh, PA 15219</b>		<b>EIN ► 13-4008324</b> <b>Phone no 412-355-6000</b>

Date December 20, 2010

To:

RE: BIRD CHARLES SUMNER FDN TR U/DE  
August 31, 2010

**Subject: Minimum Required Payout for Private Foundation**

Part I: Undistributed Income

A private foundation that is not an operating foundation must spend a minimum amount annually in the form of grants to public charities and private operating foundations to accomplish its charitable purposes. The tax statute prescribes a minimum payout of at least 5% of the total fair market value of the foundation's assets, subject to certain adjustments. The foundation is given two years in which to make the qualifying distributions – the year for which the minimum distributable amount is calculated and the subsequent year. Failure to comply with the minimum payout requirement results initially in a penalty tax of 30% on the undistributed amount.

Please be aware that if an initial 30% tax is imposed under IRC Sec. 4942(a) and any portion of such income remains undistributed as of the end of the subsequent fiscal year, the IRS is authorized to impose a tax equal to 100% of the amount remaining undistributed pursuant to IRC Sec. 4942(b).

Required distribution for 08/31/10	95,594.
Undistributed from prior years	75,772.
Qualifying distributions for 08/31/10	-80,791.
Excess distribution carryover applied	-0.
<b>Undistributed income for 08/31/10</b>	<b>90,575. or</b>
<b>Excess Distribution Carryover to 08/31/11</b>	<b>0.</b>

The undistributed income must be distributed by no later than 08/31/11 or the trust will be subject to the 30% penalty tax.

---

Part II: Excess Distributions carryover to 08/31/11

Excess from 08/31/06	0.
Excess from 08/31/07	0.
Excess from 08/31/08	0.
Excess from 08/31/09	0.
Excess from 08/31/10	0.
Total	0.

Please note the excess distribution in the amount of \$0.00 for the 08/31/06 tax year will be lost if not used by 08/31/11.

**Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory**

Index	Security	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Cost or Other Basis	Valuation Method	Totals	
												Gross Sales	
												Cost, Other Basis and Expenses	Net Gain or Loss
												475,309	451,079
												0	0
1	X	BNY MELLON INCOME STK F	05569M301			7/9/2009			342,000	284,276			
2	X	BNY MELLON MID CAP STK F	05569M509			12/6/2007			15,000	20,219			
3	X	BNY MELLON SMALL CAP STI	05569M806			12/6/2006			8,961	14,018			
4	X	BNY MELLON SMALL CAP STI	05569M806			6/4/2004			7/7/2010	14,641	24,433		
5	X	BNY MELLON SMALL CAP STI	05569M806			12/7/2005			7/7/2010	4,233	6,958		
6	X	BNY MELLON SMALL CAP STI	05569M806			7/16/2002			7/7/2010	9,508	11,600		
7	X	BNY MELLON SMALL CAP STI	05569M806			12/7/2005			7/7/2010	1,679	2,760		
8	X	BNY MELLON SMALL CAP STI	05569M806			7/16/2002			7/7/2010	17,459	21,300		
9	X	BNY MELLON SMALL CAP STI	05569M806			12/7/2005			7/7/2010	3,084	5,068		
10	X	BNY MELLON SMALL CAP STI	05569M806			12/5/2007			7/7/2010	10,603	14,803		
11	X	BNY MELLON SMALL CAP STI	05569M806			12/31/2008			7/7/2010	123	100		
12	X	BNY MELLON SMALL CAP STI	05569M806			3/27/2009			7/7/2010	19	15		
13	X	BNY MELLON BOND FD CL M	05569M830			6/4/2004			7/7/2010	6,320	5,980		
14	X	BNY MELLON BOND FD CL M	05569M830			4/30/1983			7/7/2010	30,518	28,754		
15	X	BNY MELLON BOND FD CL M	05569M830			4/30/1983			7/7/2010	8,161	7,689		
16	X	DREYFUS DIVERSIFIED INTL	261986632			12/31/2009			7/7/2010	2,301	2,480		
17	X	DREYFUS DIVERSIFIED INTL	261986632			7/8/2009			7/7/2010	699	626		

**Line 11 (990-PF) - Other Income**

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
1	FEDERAL TAX REFUND	4,600		4,600
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0

**Line 18 (990-PF) - Taxes**

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	FOREIGN TAX WITHHELD	210	210	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					

**Part II, Line 13 (990-PF) - Investments - Other**

	Item or Category	Basis of Valuation	Book Value Beg. of Year	Book Value End of Year	FMV End of Year
1			1,696,348	1,680,448	1,845,336
2					
3					
4					
5					
6					
7					
8					
9					
10					

## Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

**Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers**



**Part XVI-A, Lines 11a-11e (990-PF) - Other Revenue**

	Unrelated Business Income		Excluded by Section 512, 513, or 514			
	Program Service Revenue	Business Code	Amount	Exclusion Code	Amount	Related or Exempt Function Income
1 FEDERAL TAX REFUND				42	4,600	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

**Part VI, Line 6a (990-PF) - Estimated Tax Payments**

	Date	Amount
1 Credit from prior year return	1	878
2 First quarter estimated tax payment	2	0
3 Second quarter estimated tax payment	3	0
4 Third quarter estimated tax payment	4	0
5 Fourth quarter estimated tax payment	5	0
6 Other payments	6	0
7 Total	7	878

**Part XIII, Line 2a, Column C (990-PF) - Prior Year Undistributed Income**

1	Distributable amounts for 2008 that remained undistributed at the beginning of the 2009 tax year	1	75,772
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	75,772

**Part XV, Lines 1a-1b (990-PF) - Information Regarding Foundation Managers**

List Managers who contributed more than 2%  
of the total contributions received by the foundation

1 NONE  
2 \_\_\_\_\_  
3 \_\_\_\_\_  
4 \_\_\_\_\_  
5 \_\_\_\_\_  
6 \_\_\_\_\_  
7 \_\_\_\_\_  
8 \_\_\_\_\_  
9 \_\_\_\_\_  
10 \_\_\_\_\_

List Managers who own 10% or more of the stock  
of a corporation of which the foundation has a 10%  
or greater interest

NONE  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**

Recipient(s) paid during the year

Name

WRNI- RHODE ISLAND PUBLIC RADIO

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

1,000

Name

CAPE POGE WILDLIFE REFUGE

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

5,000

Name

MANOMET CENTER FOR CONSERVATION SCEINCES

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

1,000

Name

TRURO CONSERVATION TRUST

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

1,000

Name

TRURO CENTER FOR THE ARTS AT CASTLE HILL, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

2,000

Name

PROVINCETOWN ART ASSOCIATION AND MUSEUM

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

1,000

**Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**

Recipient(s) paid during the year

Name

PROVINCETOWN INTERNATIONAL FILM FESTIVAL, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

WOMR 92 1 FM - LOWER CAPE COMMUNICATIONS, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

2,000

Name

AMERICAN FRIENDS OF GEORGIA, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

WELLFLEET PRESERVATION HALL, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

PROVINCETOWN TENNESSEE WILLIAMS THEATRE FESTIVAL, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

WGBH -- FOR WCAI 90 1 FM

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

**Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**

Recipient(s) paid during the year

Name

FRIENDS OF THE TRURO LIBRARIES

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

4,000

Name

MADISON PARK DEVELOPMENT CORPORATION

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

PROVINCETOWN ARTS PRESS, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

LLOYD CENTER FOR THE ENVIRONMENT

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

ODWIN LEARNING CENTER

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

CONWAY SCHOOL OF LANDSCAPE DESIGN

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

7,000

**Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**

Recipient(s) paid during the year

Name

U S FOUNDATION OF THE UNIVERSITY OF THE VALLEY OF GUATEMALA

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

3,000

Name

WESTPORT ART GROUP

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

18TH STREET ARTS CENTER

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

2,000

Name

FRESH ENERGY

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

3,000

Name

FRIENDS SCHOOL OF MINNESOTA

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

Name

NEWPORT ART MUSEUM &amp; ART ASSOCIATION

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution

CHARITABLE/GENERAL

Amount

1,000

**Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**

Recipient(s) paid during the year

Name

REDWOOD LIBRARY AND ATHENAEUM

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

1,500

Name

NEWPORT HOSPITAL FOUNDATION

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

5,000

Name

STAR KIDS SCHOLARSHIP PROGRAM

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

3,000

Name

TALL SHIPS RHODE ISLAND

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

7,000

Name

FRIENDS OF THE PATAGONIA LIBRARY, INC

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

1,500

Name

NAUSET REGIONAL HIGH SCHOOL FOR HONORS CHORUS PROGRAM

 Person Business

Street

City

State

Zip code

Foreign Country

Relationship

NONE

Foundation Status

PUBLIC

Purpose of grant/contribution  
CHARITABLE/GENERAL

Amount

1,000

**Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year****Recipient(s) paid during the year**

Name

THE TRUSTEES OF RESERVATIONS FBO FRANCIS WILLIAM BIRD

 Person Business

Street

City	State	Zip code	Foreign Country
------	-------	----------	-----------------

Relationship NONE	Foundation Status PUBLIC		
----------------------	-----------------------------	--	--

Purpose of grant/contribution CHARITABLE/GENERAL	Amount 5,000
-----------------------------------------------------	-----------------

Name

CAPITAL NEEDS OF APPLETON FARMS

 Person Business

Street

City	State	Zip code	Foreign Country
------	-------	----------	-----------------

Relationship NONE	Foundation Status PUBLIC		
----------------------	-----------------------------	--	--

Purpose of grant/contribution CHARITABLE/GENERAL	Amount 10,000
-----------------------------------------------------	------------------

Name

TOWN OF PROVINCETOWN FOR PROVINCE ART COMMISSION

 Person Business

Street

City	State	Zip code	Foreign Country
------	-------	----------	-----------------

Relationship NONE	Foundation Status PUBLIC		
----------------------	-----------------------------	--	--

Purpose of grant/contribution CHARITABLE/GENERAL	Amount 2,000
-----------------------------------------------------	-----------------

Name

 Person Business

Street

City	State	Zip code	Foreign Country
------	-------	----------	-----------------

Relationship	Foundation Status		
--------------	-------------------	--	--

Purpose of grant/contribution	Amount 0
-------------------------------	-------------

Name

 Person Business

Street

City	State	Zip code	Foreign Country
------	-------	----------	-----------------

Relationship	Foundation Status		
--------------	-------------------	--	--

Purpose of grant/contribution	Amount 0
-------------------------------	-------------

Name

 Person Business

Street

City	State	Zip code	Foreign Country
------	-------	----------	-----------------

Relationship	Foundation Status		
--------------	-------------------	--	--

Purpose of grant/contribution	Amount 0
-------------------------------	-------------

**Attachment to Form 990-PF Part VIII, Column (b) Title and average  
hours per week devoted to position**

As Trustee, the Bank of New York Mellon provides administrative services such as acting as investment manager for the named organization. These services require numerous individual bank employees' involvement in the activities of the organization and thus cannot be quantified on an hourly basis. Therefore, the Trustee's fees are not based upon an hourly basis but are calculated based upon factors such as the market value of the account and in accordance with our agreement with the client.

✓

## TAX MARKET VALUE DETAIL REPORT FOR PFPSO TO MOBIUS

ACCOUNT NO	ACCOUNT NAME	CUSIP ID	ASSET SHORT NAME	SHARES	MARKET VALUE	FEDERAL TAX COST
10144801008	BIRD CHARLES SU	05569M103	BNY MELLON LARGE CAP STK FD	25,034.77	179,248.96	180,000.00
10144801008	BIRD CHARLES SU	05569M301	BNY MELLON INCOME STK FD CL	82,690.85	453,972.82	378,724.14
10144801008	BIRD CHARLES SU	05569M475	BNY MELLON FOCUSED EQUITY OP	10,724.92	108,214.50	108,000.00
10144801008	BIRD CHARLES SU	05569M509	BNY MELLON MID CAP STK FD CL	13,953.23	129,904.59	139,849.36
10144801008	BIRD CHARLES SU	05569M780	BNY MELLON S/T US GVT SEC'S F	5,383.37	66,753.84	66,700.00
10144801008	BIRD CHARLES SU	05569M830	BNY MELLON BOND FD CLM	34,708.91	463,711.09	422,479.84
10144801008	BIRD CHARLES SU	05569M855	BNY MELLON EMERGING MARKETS	16,732.25	167,657.23	130,000.00
10144801008	BIRD CHARLES SU	261986532	DREYFUS DIVERSIFIED INTL-I	21,190.77	191,776.48	170,373.80
10144801008	BIRD CHARLES SU	26200C403	DREYFUS OPPORTUNISTIC SMALL	1,353.12	30,431.69	31,000.00
10144801008	BIRD CHARLES SU	46428R107	ISHARES S&P GSCI COMMODITY-I	834	23,168.52	22,321.11
10144801008	BIRD CHARLES SU	86271F677	DREYFUS SELECT MANAGERS S/C	1,866.34	30,496.09	31,000.00
10144801008	BIRD CHARLES SU	991061052	CRA (BNY MELLON, N.A., MEMBE	24,447.73	24,447.73	24,447.73
10144801008	BIRD CHARLES SU	991061052	CRA (BNY MELLON, N.A., MEMBE	5,933.39	5,933.39	5,933.39
<b>TOTAL FOR ACCT#10144801008</b>				<b>1,875,716.93</b>	<b>1,710,829.37</b>	