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Form **990-PF**
Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

**2010**

**For calendar year 2010, or tax year beginning** , **2010, 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

Name of foundation
THE EDITH S. WHEELER TRUST
C/O JOHN CHIOTA, ESQ.

**A Employer identification number**
06-6386858

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
HERITAGE SQUARE, 1700 POST ROAD, SUITE C7

**B** Telephone number (see page 10 of the instructions)
( ) -

City or town, state, and ZIP code
FAIRFIELD, CT 06824

**C** 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 ▶ ☐

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

**E** If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

**I** Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 2,924,214.

**J** Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)

**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) | 0. | | | |
| | 2 Check ▶ ☒ if the foundation is not required to attach Sch B | | | | |
| | 3 Interest on savings and temporary cash investments | 33,065. | 33,065. | | ATCH 1 |
| | 4 Dividends and interest from securities | 78,458. | 78,458. | | ATCH 2 |
| | 5a Gross rents | | | | |
| | b Net rental income or (loss) | | | | |
| | 6a Net gain or (loss) from sale of assets not on line 10 | 68,925. | | | |
| | b Gross sales price for all assets on line 6a 380,172. | | | | |
| | 7 Capital gain net income (from Part IV, line 2) | | 17,951. | | |
| | 8 Net short-term capital gain | | | | |
| | 9 Income modifications | | | | |
| | 10a Gross sales less returns and allowances | | | | |
| | b Less Cost of goods sold | | | | |
| | c Gross profit or (loss) (attach schedule) | | | | |
| | 11 Other income (attach schedule) | 1,974. | 3,318. | 3,318. | ATCH 3 |
| | 12 Total. Add lines 1 through 11 | 182,422. | 132,792. | 3,318. | |
| Operating and Administrative Expenses | 13 Compensation of officers, directors, trustees, etc | 38,664. | 38,664. | | |
| | 14 Other employee salaries and wages | | | | |
| | 15 Pension plans, employee benefits | | | | |
| | 16a Legal fees (attach schedule) | | | | |
| | b Accounting fees (attach schedule) ATCH 4 | 5,200. | 5,200. | 0. | 0. |
| | c Other professional fees (attach schedule) | | | | |
| | 17 Interest | | | | |
| | 18 Taxes (attach schedule) (see page 14 of the instructions) | 1,556. | 260. | | |
| | 19 Depreciation (attach schedule) and depletion | | | | |
| | 20 Occupancy | | | | |
| | 21 Travel, conferences, and meetings | | | | |
| | 22 Printing and publications | | | | |
| | 23 Other expenses (attach schedule) ATCH 6 | 1,371. | | | |
| | 24 Total operating and administrative expenses. Add lines 13 through 23 | 46,791. | 44,124. | 0. | 0. |
| | 25 Contributions, gifts, grants paid | 76,000. | | | 76,000. |
| | 26 Total expenses and disbursements Add lines 24 and 25 | 122,791. | 44,124. | 0. | 76,000. |
| | 27 Subtract line 26 from line 12 | | | | |
| | a Excess of revenue over expenses and disbursements | 59,631. | | | |
| | b Net investment income (if negative, enter -0-) | | 88,668. | | |
| | c Adjusted net income (if negative, enter -0-) | | | 3,318. | |

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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 | | | |
| | 2 Savings and temporary cash investments | 85,784. | 57,240. | 57,240. |
| | 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 15 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 | | | |
| | 10 a Investments - U S and state government obligations (attach schedule) | 557,039. | 670,182. | 670,182. |
| | b Investments - corporate stock (attach schedule) | 1,620,191. | 1,758,287. | 1,758,287. |
| | c Investments - corporate bonds (attach schedule) | | | |
| | 11 Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶ | | | |
| | 12 Investments - mortgage loans | | | |
| | 13 Investments - other (attach schedule) ATCH 7 | 298,196. | 326,111. | 326,111. |
| | 14 Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶ | | | |
| | 15 Other assets (describe ▶ ATCH 8 ) | 33,082. | 112,394. | 112,394. |
| | 16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I) | 2,594,292. | 2,924,214. | 2,924,214. |
| Liabilities | 17 Accounts payable and accrued expenses | | | |
| | 18 Grants payable | | | |
| | 19 Deferred revenue | | | |
| | 20 Loans from officers, directors, trustees, and other disqualified persons | | | |
| | 21 Mortgages and other notes payable (attach schedule) | | | |
| | 22 Other liabilities (describe ▶ ) | | | |
| | 23 Total liabilities (add lines 17 through 22) | | 0. | |
| Net Assets or Fund Balances | **Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.** | | | |
| | 24 Unrestricted | | | |
| | 25 Temporarily restricted | | | |
| | 26 Permanently restricted | 2,594,292. | 2,924,214. | |
| | **Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ [ ]** | | | |
| | 27 Capital stock, trust principal, or current funds | | | |
| | 28 Paid-in or capital surplus, or land, bldg , and equipment fund | | | |
| | 29 Retained earnings, accumulated income, endowment, or other funds | | | |
| | 30 Total net assets or fund balances (see page 17 of the instructions) | 2,594,292. | 2,924,214. | |
| | 31 Total liabilities and net assets/fund balances (see page 17 of the instructions) | 2,594,292. | 2,924,214. | |

**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 | 2,594,292. |
| 2 | Enter amount from Part I, line 27a | 2 | 59,631. |
| 3 | Other increases not included in line 2 (itemize) ▶ ATTACHMENT 9 | 3 | 270,291. |
| 4 | Add lines 1, 2, and 3 | 4 | 2,924,214. |
| 5 | Decreases not included in line 2 (itemize) ▶ | 5 | |
| 6 | Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 | 6 | 2,924,214. |

**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 PART IV SCHEDULE | | | |
| 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 | 17,951. |
| 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 | |

**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)) |
|---|---|---|---|
| 2009 | 115,610. | 2,339,714. | 0.049412 |
| 2008 | 132,127. | 2,671,909. | 0.049450 |
| 2007 | 171,877. | 3,543,358. | 0.048507 |
| 2006 | 181,613. | 3,716,180. | 0.048871 |
| 2005 | 179,970. | 3,655,959. | 0.049226 |

| | | | |
|---|---|---|---|
| 2 | **Total** of line 1, column (d) | 2 | 0.245466 |
| 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 | 0.049093 |
| 4 | Enter the net value of noncharitable-use assets for 2010 from Part X, line 5 | 4 | 2,717,864. |
| 5 | Multiply line 4 by line 3 | 5 | 133,428. |
| 6 | Enter 1% of net investment income (1% of Part I, line 27b) | 6 | 887. |
| 7 | Add lines 5 and 6 | 7 | 134,315. |
| 8 | Enter qualifying distributions from Part XII, line 4 | 8 | 76,000. |

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)

| | | | |
|---|---|---|---|
| 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 ruling letter if necessary - see instructions) | | |
| b | Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b | 1 | 1,773. |
| 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 | 1,773. |
| 4 | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) | 4 | 0. |
| 5 | **Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0- | 5 | 1,773. |
| 6 | Credits/Payments | | |
| a | 2010 estimated tax payments and 2009 overpayment credited to 2010 — 6a: 1,400. | | |
| b | Exempt foreign organizations-tax withheld at source — 6b: 0. | | |
| c | Tax paid with application for extension of time to file (Form 8868) — 6c: 0. | | |
| d | Backup withholding erroneously withheld — 6d: 6. | | |
| 7 | Total credits and payments Add lines 6a through 6d | 7 | 1,406. |
| 8 | Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached | 8 | |
| 9 | **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶ | 9 | |
| 10 | **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶ | 10 | |
| 11 | Enter the amount of line 10 to be: **Credited to 2011 estimated tax** ▶ 0. **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? | 1a | | X |
| b | Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? | 1b | | X |
| | *If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.* | | | |
| c | Did the foundation file **Form 1120-POL** for this year? | 1c | | X |
| d | Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶$ _____ (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? *If "Yes," attach a detailed description of the activities.* | 2 | | X |
| 3 | Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes* | 3 | | X |
| 4a | 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 | X | |
| 5 | Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T* | 5 | | X |
| 6 | Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? | 6 | X | |
| 7 | Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV* | 7 | X | |
| 8a | Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ CT | | | |
| 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* | 8b | 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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV* | 9 | | X |
| 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 ▶ JOHN CHIOTA Telephone no ▶ 203-259-7084

Located at ▶ 1700 POST ROAD-SUITE C7, FAIRFIELD, CT ZIP + 4 ▶ 06824

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

| | | | | |
|---|---|---|---|---|
| 16 | At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶ | 16 | | X |

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

| | | | Yes | No |
|---|---|---|---|---|
| | **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 22 of the instructions)? 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 2010? | 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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ No If "Yes," list the years ▶ _____, _____, _____, _____ | | | |
| 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 22 of the instructions ) | 2b | | |
| c | If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ _____, _____, _____, _____ | | | |
| 3a | Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No | | | |
| b | If "Yes," did it have excess business holdings in 2010 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 2010.)* | 3b | | |
| 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 2010? | 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))? | ☐ 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 | |
| | 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? | ☐ Yes | ☐ No | | |
| | *If "Yes," attach the statement required by Regulations section 53 4945-5(d)* | | | | |
| 6a | Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | ☐ Yes | ☒ No | | |
| b | Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | 6b | X |
| | *If "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 | |

**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 |
|---|---|---|---|---|
| ATTACHMENT 10 | | 38,664. | -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 ▶

**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 |
|---|---|---|
| N/A | | |
| | | |
| | | |
| | | |
| | | |
| **Total** number of others receiving over $50,000 for professional services ▶ | | NONE |

**Part IX-A** **Summary of Direct Charitable Activities**

| List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc | Expenses |
|---|---|
| 1 THE PURPOSE OF THE ORGANIZATION IS TO PROVIDE FUNDS FOR THE MONROE PUBLIC LIBRARY AND FOR THE MONROE AND STRATFORD TOWN SCHOLARSHIP FUNDS. | |
| 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 | |
| All other program-related investments See page 24 of the instructions | |
| 3 NONE | |
| **Total.** Add lines 1 through 3 ▶ | |

**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 | 2,615,003. |
| b | Average of monthly cash balances | 1b | 71,512. |
| c | Fair market value of all other assets (see page 25 of the instructions) | 1c | 72,738. |
| d | **Total** (add lines 1a, b, and c) | 1d | 2,759,253. |
| 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 | 0. |
| 3 | Subtract line 2 from line 1d | 3 | 2,759,253. |
| 4 | Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions) | 4 | 41,389. |
| 5 | **Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4 | 5 | 2,717,864. |
| 6 | **Minimum investment return.** Enter 5% of line 5 | 6 | 135,893. |

**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 | 135,893. |
| 2a | Tax on investment income for 2010 from Part VI, line 5 | 2a | 1,773. | | |
| b | Income tax for 2010 (This does not include the tax from Part VI ) | 2b | | | |
| c | Add lines 2a and 2b | | | 2c | 1,773. |
| 3 | Distributable amount before adjustments. Subtract line 2c from line 1 | | | 3 | 134,120. |
| 4 | Recoveries of amounts treated as qualifying distributions | | | 4 | |
| 5 | Add lines 3 and 4 | | | 5 | 134,120. |
| 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 | 134,120. |

**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 | 76,000. |
| b | Program-related investments - total from Part IX-B | 1b | 0. |
| 2 | Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes | 2 | 0. |
| 3 | Amounts set aside for specific charitable projects that satisfy the: | | |
| a | Suitability test (prior IRS approval required) | 3a | 0. |
| b | Cash distribution test (attach the required schedule) | 3b | 0. |
| 4 | **Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4 | 4 | 76,000. |
| 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 | N/A |
| 6 | **Adjusted qualifying distributions.** Subtract line 5 from line 4 | 6 | 76,000. |

**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 2009 | (c) 2009 | (d) 2010 |
|---|---|---|---|---|
| 1 Distributable amount for 2010 from Part XI, line 7 | | | | 134,120. |
| 2 Undistributed income, if any, as of the end of 2010 | | | | |
| a Enter amount for 2009 only | | | 0. | |
| b Total for prior years 20 08 ,20 07 ,20 06 | | 0. | | |
| 3 Excess distributions carryover, if any, to 2010: | | | | |
| a From 2005 0. | | | | |
| b From 2006 0. | | | | |
| c From 2007 57,493. | | | | |
| d From 2008 0. | | | | |
| e From 2009 0. | | | | |
| f Total of lines 3a through e | 57,493. | | | |
| 4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 76,000. | | | | |
| a Applied to 2009, 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) | | | | |
| d Applied to 2010 distributable amount | | | | 76,000. |
| e Remaining amount distributed out of corpus | 0. | | | |
| 5 Excess distributions carryover applied to 2010 *(If an amount appears in column (d), the same amount must be shown in column (a).)* | 57,493. | | | 57,493. |
| 6 **Enter the net total of each column as indicated below:** | | | | |
| a Corpus Add lines 3f, 4c, and 4e Subtract line 5 | | | | |
| 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 2009 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions | | | 0. | |
| f Undistributed income for 2010. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011 | | | | 627. |
| 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 2005 not applied on line 5 or line 7 (see page 27 of the instructions) | | | | |
| 9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a | | | | |
| 10 Analysis of line 9: | | | | |
| a Excess from 2006 | | | | |
| b Excess from 2007 | | | | |
| c Excess from 2008 0. | | | | |
| d Excess from 2009 0. | | | | |
| e Excess from 2010 0. | | | | |

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, 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)

| | Tax year | Prior 3 years | | | (e) Total |
|---|---|---|---|---|---|
| 2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed | (a) 2010 | (b) 2009 | (c) 2008 | (d) 2007 | |
| 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 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).)

N/A

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

N/A

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

Check here ▶ [X] 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:

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

c Any submission deadlines

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

**Part XV Supplementary Information** (continued)

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

| Recipient Name and address (home or business) | 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 |
|---|---|---|---|---|
| a *Paid during the year* | | | | |
| ATTACHMENT 11 | | | | |
| **Total** ▶ 3a | | | | 76,000. |
| b *Approved for future payment* | | | | |
| **Total** ▶ 3b | | | | |

**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 | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f | | | | | |
| g Fees and contracts from government agencies | | | | | |
| 2 Membership dues and assessments | | | | | |
| 3 Interest on savings and temporary cash investments | | | 14 | 33,065. | |
| 4 Dividends and interest from securities | | | 14 | 78,458. | |
| 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 | | | 14 | -13. | |
| 8 Gain or (loss) from sales of assets other than inventory | 211110 | 50,974. | 18 | 17,951. | |
| 9 Net income or (loss) from special events | | | | | |
| 10 Gross profit or (loss) from sales of inventory | | | | | |
| 11 Other revenue a | | | | | |
| b OTHER-PARTNERSHIPS | 211110 | -1,332. | 15 | | |
| c ROYALTY INCOME | | | 15 | 3,318. | |
| d OTHER INCOME | | | 18 | 1. | |
| e | | | | | |
| 12 Subtotal Add columns (b), (d), and (e) | | 49,642. | | 132,780. | |
| 13 Total. Add line 12, columns (b), (d), and (e) | | | | 13 | 182,422. |

(See worksheet in line 13 instructions on page 29 to verify calculations.)

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

| 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 ) |
|---|---|
| | |

**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.

| (a) Line no | (b) Amount involved | (c) Name of noncharitable exempt organization | (d) Description of transfers, transactions, and sharing arrangements |
|---|---|---|---|
| | N/A | | N/A |

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 |
|---|---|---|
| | | |

**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

▶ John P. Chiotes — 5/13/11 — ▶ Trustee

Signature of officer or trustee — Date — Title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| JAMES COSGROVE | | MAY 12 2011 | | P00058674 |

Firm's name ▶ DWORKEN HILLMAN LAMORTE & STERCZALA — Firm's EIN ▶ 06-1308345

Firm's address ▶ FOUR CORPORATE DRIVE, SUITE 488 SHELTON, CT 06484 — Phone no 203-929-3535

# FORM 990-PF - PART IV
# CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

| Kind of Property | | Description | | | | P or D | Date acquired | Date sold |
|---|---|---|---|---|---|---|---|---|
| Gross sale price less expenses of sale | Depreciation allowed/ allowable | Cost or other basis | FMV as of 12/31/69 | Adj basis as of 12/31/69 | Excess of FMV over adj basis | | Gain or (loss) | |
| | | TOTAL SHORT-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS | | | | | 7. | |
| | | TOTAL LONG-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS | | | | | 15. | |
| | | TOTAL CAPITAL GAIN DISTRIBUTIONS | | | | | 418. | |
| 12,902. | | SMITH BARNEY AC# 52322 - SEE ATTACHED PROPERTY TYPE: SECURITIES 9,126. | | | | P | VARIOUS 3,776. | 12/31/2010 |
| 128,006. | | SMITH BARNEY AC# 52322 - SEE ATTACHED PROPERTY TYPE: SECURITIES 92,183. | | | | P | VARIOUS 35,823. | 12/31/2010 |
| 10,287. | | JANNEY MONTGOMERY SCOTT - SEE ATTACHED PROPERTY TYPE: SECURITIES 8,787. | | | | P | VARIOUS 1,500. | 12/31/2010 |
| 33,000. | | UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES 33,005. | | | | P | VARIOUS -5. | 12/31/2010 |
| 130,185. | | UBS FINANCIAL - SEE ATTACHED PROPERTY TYPE: SECURITIES 160,346. | | | | P | VARIOUS -30,161. | 12/31/2010 |
| 14,360. | | ADJ. FOR SALE OF ENERBRIDGE ENRERGY PTP PROPERTY TYPE: SECURITIES | | | | P | VARIOUS 14,360. | 02/19/2010 |
| | | ADJ. FOR SALE OF ENERGY TRANSFER PARTNER PROPERTY TYPE: SECURITIES 7,800. | | | | P | 02/26/2004 -7,800. | 05/13/2010 |
| 18. | | MASS MUTUAL CORPARATE INVESTORS PROPERTY TYPE: SECURITIES | | | | P | VAR 18. | 12/31/2010 |
| TOTAL GAIN(LOSS) ..... | | ..... | | | | | 17,951. | |

ATTACHMENT 1

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|---|---|---|
| CHASE MANHATTAN BANK | 1. | 1. |
| JANNEY MONTGOMERY SCOTT | 886. | 886. |
| JANNEY MONTGOMERY SCOTT - OID | 2,061. | 2,061. |
| SMITH BARNEY AC# 52322 | 30. | 30. |
| SMITH BARNEY AC# 52322 - OID | 3,361. | 3,361. |
| UBS FINANCIAL SERVICES | 27,614. | 27,614. |
| LESS: ACCRUED INTEREST PAID UBS | -972. | -972. |
| ENERGY TRANSFER PARTNERS | 6. | 6. |
| KINDER MORGAN ENERGY PARTNERS | 50. | 50. |
| ENTERPRISE PRODUCTS PARTNERS | 18. | 18. |
| ALLIANCE BERNSTEIN HOLDING | 6. | 6. |
| TARGA RESOURCES PARTNERS | 2. | 2. |
| EV ENERGY PARTNERS | 2. | 2. |
| TOTAL | 33,065. | 33,065. |

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|---|---|---|
| SMITH BARNEY AC# 52322 | 39,897. | 39,897. |
| JANNEY MONTGOMERY SCOTT | 15,072. | 15,072. |
| UBS FINANCIAL SERVICES | 23,445. | 23,445. |
| ENERGY TRANSFER PARTNERS | 7. | 7. |
| KINDER MORGAN ENERGY PARTNERS | 20. | 20. |
| ENTERPRISE PRODUCTS PARTNERS | 17. | 17. |
| TOTAL | 78,458. | 78,458. |

0E7000 1 000

# RENT AND ROYALTY INCOME

| Taxpayer's Name | Identifying Number |
|---|---|
| THE EDITH S. WHEELER TRUST | 06-6386858 |

DESCRIPTION OF PROPERTY
NATIONAL COOPERATIVE REFINERY ASSOCIATION

[ ] Yes [ ] No Did you actively participate in the operation of the activity during the tax year?

| | | |
|---|---|---|
| OTHER INCOME | | |
| ROYALTIES | 76. | |
| TOTAL GROSS INCOME | | 76. |
| OTHER EXPENSES: | | |
| SEE ATTACHMENT | | |
| DEPRECIATION (SHOWN BELOW) | | |
| LESS: Beneficiary's Portion | | |
| AMORTIZATION | | |
| LESS: Beneficiary's Portion | | |
| DEPLETION | | |
| LESS: Beneficiary's Portion | | |
| TOTAL EXPENSES | | 3. |
| TOTAL RENT OR ROYALTY INCOME (LOSS) | | 73. |
| Less Amount to | | |
| Rent or Royalty | | |
| Depreciation | | |
| Depletion | | |
| Investment Interest Expense | | |
| Other Expenses | | |
| Net Income (Loss) to Others | | |
| Net Rent or Royalty Income (Loss) | | 73. |
| Deductible Rental Loss (if Applicable) | | |

## SCHEDULE FOR DEPRECIATION CLAIMED

| (a) Description of property | (b) Cost or unadjusted basis | (c) Date acquired | (d) ACRS ded | (e) Bus % | (f) Basis for depreciation | (g) Depreciation in prior years | (h) Method | (i) Life or rate | (j) Depreciation for this year |
|---|---|---|---|---|---|---|---|---|---|
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| JSA Totals | | | | | | | | | |

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

| | |
|---|---|
| ROYALTIES | 76. |
| | 76. |

OTHER DEDUCTIONS

| | |
|---|---|
| TAXES | 3. |
| | 3. |

0E7000 1 000

# RENT AND ROYALTY INCOME

| Taxpayer's Name | Identifying Number |
|---|---|
| THE EDITH S. WHEELER TRUST | 06-6386858 |

**DESCRIPTION OF PROPERTY**
SUNOCO

| Yes | No | Did you actively participate in the operation of the activity during the tax year? |
|---|---|---|

| | | |
|---|---|---|
| **OTHER INCOME** | | |
| | 65. | |
| ROYALTIES | | |
| **TOTAL GROSS INCOME** | | 65. |
| **OTHER EXPENSES:** | | |
| SEE ATTACHMENT | | |
| **DEPRECIATION (SHOWN BELOW)** | | |
| **LESS: Beneficiary's Portion** | | |
| **AMORTIZATION** | | |
| **LESS: Beneficiary's Portion** | | |
| **DEPLETION** | | |
| **LESS: Beneficiary's Portion** | | |
| **TOTAL EXPENSES** | | 8. |
| **TOTAL RENT OR ROYALTY INCOME (LOSS)** | | 57. |
| **Less Amount to** | | |
| **Rent or Royalty** | | |
| **Depreciation** | | |
| **Depletion** | | |
| **Investment Interest Expense** | | |
| **Other Expenses** | | |
| **Net Income (Loss) to Others** | | |
| **Net Rent or Royalty Income (Loss)** | | 57. |
| **Deductible Rental Loss (if Applicable)** | | |

## SCHEDULE FOR DEPRECIATION CLAIMED

| (a) Description of property | (b) Cost or unadjusted basis | (c) Date acquired | (d) ACRS ded | (e) Bus % | (f) Basis for depreciation | (g) Depreciation in prior years | (h) Method | (i) Life or rate | (j) Depreciation for this year |
|---|---|---|---|---|---|---|---|---|---|
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| JSA Totals | | | | | | | | | |

## SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

| | |
|---|---|
| ROYALTIES | 65. |
| | 65. |

OTHER DEDUCTIONS

| | |
|---|---|
| TAXES | 8. |
| | 8. |

0E7000 1 000

# RENT AND ROYALTY INCOME

| Taxpayer's Name | Identifying Number |
|---|---|
| THE EDITH S. WHEELER TRUST | 06-6386858 |

DESCRIPTION OF PROPERTY
LEWIS A HEMBREE PRODUCTION CO

[ ] Yes [ ] No Did you actively participate in the operation of the activity during the tax year?

| | | |
|---|---|---|
| OTHER INCOME | | |
| ROYALTIES | 147. | |
| TOTAL GROSS INCOME | | 147. |
| OTHER EXPENSES: | | |
| SEE ATTACHMENT | | |
| DEPRECIATION (SHOWN BELOW) | | |
| LESS: Beneficiary's Portion | | |
| AMORTIZATION | | |
| LESS: Beneficiary's Portion | | |
| DEPLETION | | |
| LESS: Beneficiary's Portion | | |
| TOTAL EXPENSES | | 7. |
| TOTAL RENT OR ROYALTY INCOME (LOSS) | | 140. |

Less Amount to
- Rent or Royalty
- Depreciation
- Depletion
- Investment Interest Expense
- Other Expenses
- Net Income (Loss) to Others

Net Rent or Royalty Income (Loss) 140.

Deductible Rental Loss (if Applicable)

## SCHEDULE FOR DEPRECIATION CLAIMED

| (a) Description of property | (b) Cost or unadjusted basis | (c) Date acquired | (d) ACRS des | (e) Bus % | (f) Basis for depreciation | (g) Depreciation in prior years | (h) Method | (i) Life or rate | (j) Depreciation for this year |
|---|---|---|---|---|---|---|---|---|---|
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| JSA Totals | | | | | | | | | |

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

| | |
|---|---|
| ROYALTIES | 147. |
| | 147. |

OTHER DEDUCTIONS

| | |
|---|---|
| TAXES | 7. |
| | 7. |

0E70Q0 1 000

# RENT AND ROYALTY INCOME

| Taxpayer's Name | Identifying Number |
|---|---|
| THE EDITH S. WHEELER TRUST | 06-6386858 |

**DESCRIPTION OF PROPERTY**
STEPHENS & JOHNSON OPER. CO

☐ Yes ☐ No Did you actively participate in the operation of the activity during the tax year?

| | | |
|---|---|---|
| **OTHER INCOME** | | |
| | 456. | |
| ROYALTIES | | |
| **TOTAL GROSS INCOME** | | 456. |
| **OTHER EXPENSES:** | | |
| SEE ATTACHMENT | | |
| **DEPRECIATION (SHOWN BELOW)** | | |
| **LESS: Beneficiary's Portion** | | |
| **AMORTIZATION** | | |
| **LESS: Beneficiary's Portion** | | |
| **DEPLETION** | | |
| **LESS: Beneficiary's Portion** | | |
| **TOTAL EXPENSES** | | 56. |
| **TOTAL RENT OR ROYALTY INCOME (LOSS)** | | 400. |

| | |
|---|---|
| **Less Amount to** | |
| **Rent or Royalty** | |
| **Depreciation** | |
| **Depletion** | |
| **Investment Interest Expense** | |
| **Other Expenses** | |
| **Net Income (Loss) to Others** | |
| **Net Rent or Royalty Income (Loss)** | 400. |
| **Deductible Rental Loss (if Applicable)** | |

## SCHEDULE FOR DEPRECIATION CLAIMED

| (a) Description of property | (b) Cost or unadjusted basis | (c) Date acquired | (d) ACRS ded | (e) Bus % | (f) Basis for depreciation | (g) Depreciation in prior years | (h) Method | (i) Life or rate | (j) Depreciation for this year |
|---|---|---|---|---|---|---|---|---|---|
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| JSA Totals | | | | | | | | | |

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

| | |
|---|---|
| ROYALTIES | 456. |
| | 456. |

OTHER DEDUCTIONS

| | |
|---|---|
| TAXES | 56. |
| | 56. |

0E7000 1 000

# RENT AND ROYALTY INCOME

| Taxpayer's Name | Identifying Number |
|---|---|
| THE EDITH S. WHEELER TRUST | 06-6386858 |

**DESCRIPTION OF PROPERTY**
SHERIDAN PRODUCTION CO LLC

[ ] Yes [ ] No Did you actively participate in the operation of the activity during the tax year?

| | | |
|---|---|---|
| **OTHER INCOME** | 2,234. | |
| **TOTAL GROSS INCOME** | | 2,234. |
| **OTHER EXPENSES:** SEE ATTACHMENT | | |
| **DEPRECIATION (SHOWN BELOW)** | | |
| **LESS: Beneficiary's Portion** | | |
| **AMORTIZATION** | | |
| **LESS: Beneficiary's Portion** | | |
| **DEPLETION** | | |
| **LESS: Beneficiary's Portion** | | |
| **TOTAL EXPENSES** | | 264. |
| **TOTAL RENT OR ROYALTY INCOME (LOSS)** | | 1,970. |
| **Less Amount to** | | |
| **Rent or Royalty** | | |
| **Depreciation** | | |
| **Depletion** | | |
| **Investment Interest Expense** | | |
| **Other Expenses** | | |
| **Net Income (Loss) to Others** | | |
| **Net Rent or Royalty Income (Loss)** | | 1,970. |
| **Deductible Rental Loss (if Applicable)** | | |

## SCHEDULE FOR DEPRECIATION CLAIMED

| (a) Description of property | (b) Cost or unadjusted basis | (c) Date acquired | (d) ACRS des | (e) Bus % | (f) Basis for depreciation | (g) Depreciation in prior years | (h) Method | (i) Life or rate | (j) Depreciation for this year |
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| JSA Totals | | | | | | | | | |

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

| | |
|---|---|
| OTHER INCOME | |
| | 2,234. |
| OTHER DEDUCTIONS | |
| TAXES | 264. |
| | 264. |

0E7009 1 000

# RENT AND ROYALTY INCOME

| Taxpayer's Name | Identifying Number |
|---|---|
| THE EDITH S. WHEELER TRUST | 06-6386858 |

**DESCRIPTION OF PROPERTY**
MEWBOURNE OIL COMPANY

[ ] Yes [ ] No Did you actively participate in the operation of the activity during the tax year?

| | | |
|---|---|---|
| **OTHER INCOME** | | |
| ROYALTIES | 267. | |
| **TOTAL GROSS INCOME** | | 267. |
| **OTHER EXPENSES:** | | |
| SEE ATTACHMENT | | |
| **DEPRECIATION (SHOWN BELOW)** | | |
| **LESS: Beneficiary's Portion** | | |
| **AMORTIZATION** | | |
| **LESS: Beneficiary's Portion** | | |
| **DEPLETION** | | |
| **LESS: Beneficiary's Portion** | | |
| **TOTAL EXPENSES** | | 33. |
| **TOTAL RENT OR ROYALTY INCOME (LOSS)** | | 234. |
| **Less Amount to** | | |
| **Rent or Royalty** | | |
| **Depreciation** | | |
| **Depletion** | | |
| **Investment Interest Expense** | | |
| **Other Expenses** | | |
| **Net Income (Loss) to Others** | | |
| **Net Rent or Royalty Income (Loss)** | | 234. |
| **Deductible Rental Loss (if Applicable)** | | |

## SCHEDULE FOR DEPRECIATION CLAIMED

| (a) Description of property | (b) Cost or unadjusted basis | (c) Date acquired | (d) ACRS ded | (e) Bus % | (f) Basis for depreciation | (g) Depreciation in prior years | (h) Method | (i) Life or rate | (j) Depreciation for this year |
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| JSA Totals | | | | | | | | | |

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

| | |
|---|---|
| ROYALTIES | 267. |
| | 267. |

OTHER DEDUCTIONS

| | |
|---|---|
| TAXES | 33. |
| | 33. |

0E7000 1 000

# RENT AND ROYALTY INCOME

| Taxpayer's Name | Identifying Number |
|---|---|
| THE EDITH S. WHEELER TRUST | 06-6386858 |

**DESCRIPTION OF PROPERTY**
EV ENERGY PARTNERS

| Yes | No | Did you actively participate in the operation of the activity during the tax year? |
|---|---|---|

| | | |
|---|---|---|
| **OTHER INCOME** | | |
| ROYALTIES | 73. | |
| **TOTAL GROSS INCOME** | | 73. |
| **OTHER EXPENSES:** | | |
| **DEPRECIATION (SHOWN BELOW)** | | |
| **LESS: Beneficiary's Portion** | | |
| **AMORTIZATION** | | |
| **LESS: Beneficiary's Portion** | | |
| **DEPLETION** | | |
| **LESS: Beneficiary's Portion** | | |
| **TOTAL EXPENSES** | | |
| **TOTAL RENT OR ROYALTY INCOME (LOSS)** | | 73. |
| **Less Amount to** | | |
| **Rent or Royalty** | | |
| **Depreciation** | | |
| **Depletion** | | |
| **Investment Interest Expense** | | |
| **Other Expenses** | | |
| **Net Income (Loss) to Others** | | |
| **Net Rent or Royalty Income (Loss)** | | 73. |
| **Deductible Rental Loss (if Applicable)** | | |

## SCHEDULE FOR DEPRECIATION CLAIMED

| (a) Description of property | (b) Cost or unadjusted basis | (c) Date acquired | (d) ACRS ded | (e) Bus % | (f) Basis for depreciation | (g) Depreciation in prior years | (h) Method | (i) Life or rate | (j) Depreciation for this year |
|---|---|---|---|---|---|---|---|---|---|
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| JSA Totals | | | | | | | | | |

## SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME

| | |
|---|---|
| ROYALTIES | 73. |
| | 73. |

RENT AND ROYALTY SUMMARY

| PROPERTY | TOTAL INCOME | DEPLETION/ DEPRECIATION | OTHER EXPENSES | ALLOWABLE NET INCOME |
|---|---|---|---|---|
| NATIONAL COOPERATIVE | 76. | | 3. | 73. |
| SUNOCO | 65. | | 8. | 57. |
| LEWIS A HEMBREE PROD | 147. | | 7. | 140. |
| STEPHENS & JOHNSON O | 456. | | 56. | 400. |
| SHERIDAN PRODUCTION | 2,234. | | 264. | 1,970. |
| MEWBOURNE OIL COMPAN | 267. | | 33. | 234. |
| EV ENERGY PARTNERS | 73. | | | 73. |
| TOTALS | 3,318. | | 371. | 2,947. |

ATTACHMENT 3

FORM 990PF, PART I - OTHER INCOME

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME | ADJUSTED NET INCOME |
|---|---|---|---|
| ROYALTY INCOME | 3,318. | 3,318. | 3,318. |
| IRC SEC. 1231 - PASS THRU | -13. | | |
| ORDINARY INCOME (LOSS) FR PTNSHPS | -1,332. | | |
| OTHER INCOME | 1. | | |
| TOTALS | 1,974. | 3,318. | 3,318. |

ATTACHMENT 4

FORM 990PF, PART I - ACCOUNTING FEES

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME | ADJUSTED NET INCOME | CHARITABLE PURPOSES |
|---|---|---|---|---|
| ACCOUNTING FEES | 5,200. | 5,200. | | |
| TOTALS | 5,200. | 5,200. | 0. | 0. |

FORM 990PF, PART I - TAXES

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|---|---|---|
| FOREIGN INCOME TAX | 260. | 260. |
| FEDERAL ESTIMATED PAYMENTS | 1,296. | |
| TOTALS | 1,556. | 260. |

ATTACHMENT 6

## FORM 990PF, PART I - OTHER EXPENSES

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS |
|---|---|
| RENT AND ROYALTY EXPENSES | 371. |
| MISCELLANEOUS | 865. |
| BANK FEES | 135. |
| TOTALS | 1,371. |

ATTACHMENT 7

FORM 990PF, PART II - OTHER INVESTMENTS

| DESCRIPTION | ENDING BOOK VALUE | ENDING FMV |
|---|---|---|
| MUTUAL FUNDS | 57,519. | 57,519. |
| CLOSED END FUNDS | 228,814. | 228,814. |
| OTHER INVESTMENTS | 39,778. | 39,778. |
| TOTALS | 326,111. | 326,111. |

ATTACHMENT 8

FORM 990PF, PART II - OTHER ASSETS

| DESCRIPTION | ENDING BOOK VALUE | ENDING FMV |
|---|---|---|
| ENBRIDGE ENERGY FKA LAKEHEAD | 0. | 0. |
| ENERGY TRANSFER PARTNERS | 0. | 0. |
| ENTERPRISE PRODUCTS | 9,535. | 9,535. |
| KINDER MORGAN ENERGY PARTNERS | 9,448. | 9,448. |
| ALLIANCE BERNSTEIN LP | 14,678. | 14,678. |
| TARGA RESOURCES PARTNERS LP | 34,571. | 34,571. |
| EV ENERGY PARTNERS | 44,162. | 44,162. |
| TOTALS | 112,394. | 112,394. |

ATTACHMENT 9

## FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

| DESCRIPTION | AMOUNT |
|---|---|
| UNREALIZED APPRECIATION ON FUND ASSETS | 270,291. |
| TOTAL | 270,291. |

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

ATTACHMENT 10

| NAME AND ADDRESS | TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION | COMPENSATION |
|---|---|---|
| JOHN P. O'BYRNE, CPA<br>50 SOUTH MAIN STREET - PO BOX 414<br>NEWTOWN, CT 06470 | TRUSTEE | 12,888. |
| JOHN P. CHIOTA, ESQ.<br>HERITAGE SQUARE, 1700 POST ROAD, SU<br>FAIRFIELD, CT 06824 | TRUSTEE | 12,888. |
| MARIE LEDERER<br>266 OLD NEWTOWN ROAD<br>MONROE, CT | TRUSTEE | 12,888. |
| | GRAND TOTALS | 38,664. |

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 11

| RECIPIENT NAME AND ADDRESS | RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT | PURPOSE OF GRANT OR CONTRIBUTION | AMOUNT |
|---|---|---|---|
| MONROE/STRATFORD SCHOLARSHIP FUNDS | COLLEGES/UNIVERSITIES | EDUCATIONAL/SCHOLARSHIPS | 76,000. |
| | | TOTAL CONTRIBUTIONS PAID | 76,000. |

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

# Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No 1545-0092

2010

Name of estate or trust: THE EDITH S. WHEELER TRUST
C/O JOHN CHIOTA, ESQ.

Employer identification number: 06-6386858

**Note:** *Form 5227 filers need to complete only Parts I and II.*

## Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

| | (a) Description of property (Example 100 shares 7% preferred of "Z" Co ) | (b) Date acquired (mo , day, yr ) | (c) Date sold (mo , day, yr ) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
|---|---|---|---|---|---|---|
| 1a | | | | | | |
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|---|---|---|---|
| b | Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b | 1b | 3,771. |
| 2 | Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 | 2 | |
| 3 | Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts | 3 | 7. |
| 4 | Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet | 4 | ( ) |
| 5 | **Net short-term gain or (loss).** Combine lines 1a through 4 in column (f) Enter here and on line 13, column (3) on the back ▶ | 5 | 3,778. |

## Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

| | (a) Description of property (Example 100 shares 7% preferred of "Z" Co ) | (b) Date acquired (mo , day, yr ) | (c) Date sold (mo , day, yr ) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
|---|---|---|---|---|---|---|
| 6a | | | | | | |
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|---|---|---|---|
| b | Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b | 6b | 13,740. |
| 7 | Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 | 7 | |
| 8 | Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts | 8 | 15. |
| 9 | Capital gain distributions | 9 | 418. |
| 10 | Gain from Form 4797, Part I | 10 | |
| 11 | Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet | 11 | ( ) |
| 12 | **Net long-term gain or (loss).** Combine lines 6a through 11 in column (f) Enter here and on line 14a, column (3) on the back ▶ | 12 | 14,173. |

| Part III Summary of Parts I and II<br>Caution: *Read the instructions **before** completing this part.* | | (1) Beneficiaries' (see instr ) | (2) Estate's or trust's | (3) Total |
|---|---|---|---|---|
| 13 **Net short-term gain or (loss)** | 13 | | | 3,778. |
| 14 **Net long-term gain or (loss):** | | | | |
| a Total for year | 14a | | | 14,173. |
| b Unrecaptured section 1250 gain (see line 18 of the wrksht ) | 14b | | | |
| c 28% rate gain | 14c | | | |
| 15 **Total net gain or (loss).** Combine lines 13 and 14a ▶ | 15 | | | 17,951. |

**Note:** *If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary*

## Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the **smaller** of
a The loss on line 15, column (3) **or** b $3,000 . . . . . 16 ( )

**Note:** *If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover*

## Part V Tax Computation Using Maximum Capital Gains Rates

**Form 1041 filers.** Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero

**Caution:** *Skip this part and complete the worksheet on page 8 of the instructions if*

- *Either line 14b, col (2) or line 14c, col (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero*

**Form 990-T trusts.** Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col (2) or line 14c, col (2) is more than zero

| | | | | | | |
|---|---|---|---|---|---|---|
| 17 | Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) | | | 17 | | |
| 18 | Enter the **smaller** of line 14a or 15 in column (2) but not less than zero | 18 | | | | |
| 19 | Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) | 19 | | | | |
| 20 | Add lines 18 and 19 | 20 | | | | |
| 21 | If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0- ▶ | 21 | | | | |
| 22 | Subtract line 21 from line 20 If zero or less, enter -0- | | | 22 | | |
| 23 | Subtract line 22 from line 17 If zero or less, enter -0- | | | 23 | | |
| 24 | Enter the **smaller** of the amount on line 17 or $2,300 | | | 24 | | |
| 25 | Is the amount on line 23 equal to or more than the amount on line 24?<br>☐ **Yes.** Skip lines 25 and 26, go to line 27 and check the "No" box<br>☐ **No.** Enter the amount from line 23 | | | 25 | | |
| 26 | Subtract line 25 from line 24 | | | 26 | | |
| 27 | Are the amounts on lines 22 and 26 the same?<br>☐ **Yes.** Skip lines 27 thru 30, go to line 31 ☐ **No.** Enter the **smaller** of line 17 or line 22 | | | 27 | | |
| 28 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | | | 28 | | |
| 29 | Subtract line 28 from line 27 | | | 29 | | |
| 30 | Multiply line 29 by 15% ( 15) | | | | 30 | |
| 31 | Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) | | | | 31 | |
| 32 | Add lines 30 and 31 | | | | 32 | |
| 33 | Figure the tax on the amount on line 17 Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) | | | | 33 | |
| 34 | **Tax on all taxable income.** Enter the **smaller** of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) | | | | 34 | |

SCHEDULE D-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

# Continuation Sheet for Schedule D (Form 1041)

▶ See instructions for Schedule D (Form 1041).

▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

OMB No 1545-0092

2010

Name of estate or trust

THE EDITH S. WHEELER TRUST

Employer identification number

06-6386858

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

| (a) Description of property (Example 100 sh 7% preferred of "Z" Co ) | (b) Date acquired (mo , day, yr ) | (c) Date sold (mo , day, yr ) | (d) Sales price (see page 4 of the instructions) | (e) Cost or other basis (see page 4 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|---|---|---|---|---|
| 1a SMITH BARNEY AC# 52322 - SEE ATTACHED | VARIOUS | 12/31/2010 | 12,902. | 9,126. | 3,776. |
| UBS FINANCIAL - SEE ATTACHED | VARIOUS | 12/31/2010 | 33,000. | 33,005. | -5. |
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**1b Total.** Combine the amounts in column (f) Enter here and on Schedule D, line 1b . . . . . 3,771.

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side | Employer identification number

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

| (a) Description of property (Example 100 sh 7% preferred of "Z" Co ) | (b) Date acquired (mo , day, yr ) | (c) Date sold (mo , day, yr ) | (d) Sales price (see page 4 of the instructions) | (e) Cost or other basis (see page 4 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|---|---|---|---|---|
| 6a SMITH BARNEY AC# 52322 - SEE ATTACHED | VARIOUS | 12/31/2010 | 128,006. | 92,183. | 35,823. |
| JANNEY MONTGOMERY SCOTT - SEE ATTACHED | VARIOUS | 12/31/2010 | 10,287. | 8,787. | 1,500. |
| UBS FINANCIAL - SEE ATTACHED | VARIOUS | 12/31/2010 | 130,185. | 160,346. | -30,161. |
| ADJ. FOR SALE OF ENERBRIDGE ENRERGY PTP | VARIOUS | 02/19/2010 | 14,360. | | 14,360. |
| ADJ. FOR SALE OF ENERGY TRANSFER PARTNERS PTP | 02/26/2004 | 05/13/2010 | | 7,800. | -7,800. |
| MASS MUTUAL CORPARATE INVESTORS | | 12/31/2010 | 18. | | 18. |
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**6b Total.** Combine the amounts in column (f) Enter here and on Schedule D, line 6b . . . . . 13,740.

Janney
Trusted Advisors for Generations

Janney Montgomery Scott, LLC
1801 Market Street
Philadelphia, PA 19103-1675

1099-CONSOLIDATED TAX STATEMENT
Tax Year 2010 Copy B For Recipient

Federal ID Number: 23-0731260

Department of the Treasury - Internal Revenue Service
(Keep for your records)

839726 142327 0009/0009 YNNN
EDITH S WHEELER TR DTD 7-29-92
FBO TOWN OF MONROE LIBRARY
COMMISSION J CHIOTA &
J O'BYRNE & M LEDERER CO-TTEES
10 VALLEY VIEW ROAD
NEWTOWN CT 06470-1922

TAXPAYER ID NUMBER: XXX-XX-6858
ACCOUNT NUMBER: 8672-7694

YOUR FINANCIAL CONSULTANT: BP69
RICHARD T AVALLON

CONTACT PHONE. (203) 256-1122

*The Schedule of Realized Gains & Losses is provided for informational purposes only, maybe useful in completing your Schedule D* (Form 1040) and is not furnished to the IRS. This schedule may not contain all the information needed and may require additional adjustment to calculate your actual gains/losses. It is not meant to replace Schedule D (Form 1040). Do not rely solely on this schedule without independent verification by yourself, or qualified tax preparer and a review of your tax records (including the buy/sell trade confirmations, previous year s tax statements, client s statements and tax return). Cost basis information may have come from transactions we processed or cost basis information may have come from other financial institutions if your account was transferred to us or it may have been provided directly by you. We have not verified the accuracy of such information. Long-term capital gain distributions, principal payments, certain short sales and cash-in-lieu transactions are **not** reflected as Gross Proceeds on the Schedule of Gains/Losses. You must account for these items on Schedule D (Form 1040). Please review this information with your tax advisor.

**SUPPLEMENTAL INFORMATION (NON-REPORTABLE FOR YOUR INFORMATION ONLY)**

**SCHEDULE OF REALIZED GAINS & LOSSES Tax Year 2010**

***To calculate gains/losses, the position with the **highest purchase price** or **earliest acquisition date** has been liquidated first unless you have instructed us otherwise. Adjusted Cost Basis totals reflect both the original and adjusted cost amounts. Please consult a qualified tax preparer. Miscellaneous/Options includes transactions which were neither assigned to Short-Term nor Long-Term (cost basis may or may not be available - please review your tax records or consult a qualified tax preparer prior to completing Schedule D (Form 1040). **Miscellaneous** and **Option transactions totals are not included in the Report Summary totals.** Please refer to the Miscellaneous/Options Transactions section for details.

**LONG TERM GAINS/LOSSES:** ASSETS HELD MORE THAN ONE YEAR

| SECURITY DESCRIPTION | SHARE QUANTITY | ACQUISITION DATE | ACQUISITION PRICE | SOLD DATE | SOLD PRICE | GROSS PROCEEDS | ORIGINAL COST BASIS | ADJUSTED COST BASIS | NOTE | REALIZED GAIN/LOSS |
|---|---|---|---|---|---|---|---|---|---|---|
| FNMA 03-79BP 5 0 062531<br>CUSIP. 31393EDT3 | 50000 0000 | 07/24/03 | $97 00 | 01/25/10 | $100 00 | $10,286 81 | $48,500 00 | $8,786 81 | RDP | $1,500 00 |
| | | | | | | **$10,286.81** | **$48,500.00** | **$8,786.81** | | **$1,500.00** |
| **Report Summary** | | | | | | **$10,286.81** | **$48,500.00** | **$8,786.81** | | **$1,500.00** |

**Realized Gains or Losses**

| | |
|---|---|
| **Short Term** | **$0.00** |
| **Long Term** | **$1,500.00** |

**RDP** - A redemption has occurred for this security.

**<<<End of the 2010 Tax Statement>>>**

# UBS Financial Services Inc.

# 2010 Consolidated Form 1099

P11L001854-X

## 2010 Realized Gain/Loss Summary (Includes sale proceeds not reported on Form 1099-B)

*This Realized Gain/Loss Summary is not a tax reporting document and has not been submitted to the IRS. If your sale amount matches the amount on Form 1099-B, which is reported to the IRS, it is marked as such Please rely on the confirmations previously provided to you as your official activity record.*

*Estimated 2010 Gain/Loss for transactions with trade dates through 12/31/10 has been incorporated into this statement Realized gain/loss is based on the sales amount less the cost basis. Please note that gain or loss recognized on the sale or redemption of certain Structured Products may be ordinary, and not capital, gain or loss. Please check with your tax advisor and/or read the tax-related disclosure materials associated with those products. Note that the Original Cost Basis column is only populated for transactions of securities that have had their basis reduced due to premium amortization or increased due to OID accretion.*

*The cost basis of the oldest security lot (first-in, first-out or FIFO method of accounting) is assigned to a sale to calculate Gain/Loss unless you identified a specific lot (a "versus purchase" or "VSP" order) when you placed your sell order An asterisk (*) indicates a UBS Financial Services adjustment to cost basis. The number "1" indicates cost basis information has been provided by a source other than UBS Financial Services Gain/Loss may not have been adjusted for all capital changes. Gain/Loss values that may be subject to Wash Sale provisions are not indicated here "Earnings" in the Purchase Date column indicates the position sold was acquired on various dates through dividend reinvestment and that the Gain/Loss has been aggregated.*

*Cost basis for coupon tax-exempt municipal securities (including securities subject to AMT) has been adjusted for mandatory amortization of bond premium. The OID amount reported on your Form 1099-OID is not adjusted for Market Discount, Acquisition Premium, or Bond Premium. Therefore, the amortization and accretion adjustments used here may not be consistent with the Form 1099-OID amount because the reporting requirements are different*

*Gain/Loss from short sale closings are reported as short-term regardless of the holding period of property used to close the short position. Clients should consult their tax advisors as to whether exceptions may apply in their particular case to change this classification. The potential application of the "Constructive Sale" provisions (Sec 1259) for short-against-the box transactions is not considered. Clients should discuss the possible application of these provisions with their tax advisor*

| | Purchase | Sale | Gains | Losses | Net Gain/Loss |
|---|---|---|---|---|---|
| Short-term Gain/Loss: | $ 33,005.25 | $ 33,000.00 | $ | $ (5.25) | $ (5.25) |
| Long-term Gain/Loss: | 160,346.59 | 130,185.43 | | (30,161.16) | (30,161.16) |
| **Sub Total:** | $ 193,351.84 | $ 163,185.43 | $ | $ (30,166.41) | $ (30,166.41) |
| **Total:** | $ 193,351.84 | $ 163,185.43 | $ | $ (30,166.41) | $ (30,166.41) |

### Short-Term Gain/Loss

*This section includes securities held for less than one year, and option contracts that are not reported on Form 1099-B*

| Security Description | Activity Type | Quantity/ Face value | Original Cost Basis | Purchase date Date Acquired | Date Sold | Sale Amount | Cost or Other Basis | Gain/Loss | Remarks | Matche: 1099-E |
|---|---|---|---|---|---|---|---|---|---|---|
| FFCB BOND 04.300 % DUE 052819 DTD 052809 FC 11282009 | Redemption | 33,000.000 | | 01/08/10 | 06/04/10 | 33,000.00 | 33,005.25 | (5.25) | | Y |
| **Total Short-Term Gain/Loss** | | | | | | **33,000.00** | **33,005.25** | **(5.25)** | | |

# UBS Financial Services Inc.

# 2010 Consolidated Form 1099

## Long-Term Gain/Loss

P11L001855-X

*This section includes securities held for more than one year, and option contracts that are not reported on Form 1099-B*

| Security Description | Activity Type | Quantity/ Face value | Original Cost Basis | Purchase date Date Acquired | Date Sold | Sale Amount | Cost or Other Basis | Gain/Loss | Remarks | Match 1099 |
|---|---|---|---|---|---|---|---|---|---|---|
| CONS EDISON CO NY 08.125% 050110 DTD050800 FC110100 DEBS | Redemption | 25,000.000 | | 05/12/00 | 05/01/10 | 25,000.00 | 25,000.00 | 1 | | |
| EATON VANCE TAX MANAGED DIVERSIFIED EQUITY INCOME FUND | Trade | 27.000 | | 06/06/07 | 05/27/10 | 308.51 | 543.24 | (234.73) | | |
| | Trade | 1,200.000 | | 04/12/07 | 05/27/10 | 13,711.33 | 24,856.17 | (11,144.84)1 | | |
| | **Sub-Total:** | **1,227.000** | | | | **14,019.84** | **25,399.41** | **(11,379.57)** | | |
| ENTERGY LOUISIANA LLC 7.6000% DUE 04/01/32 CALL 04/01/07@25.00 | Redemption | 1,000.000 | | 03/20/02 | 04/19/10 | 25,000.00 | 25,000.00 | 1 | | |
| EVERGREEN UTILITIES & *NAME CHANGE 2010* | Trade | 1,000.000 | | 09/26/08 | 04/16/10 | 11,825.02 | 24,817.87 | (12,992.85)1 | | |
| | Trade | 9.000 | | 05/01/08 | 04/16/10 | 106.43 | 220.05 | (113.62) | | |
| | Trade | 9.000 | | 06/02/08 | 04/16/10 | 106.43 | 220.59 | (114.16) | | |
| | Trade | 9.000 | | 07/01/08 | 04/16/10 | 106.43 | 218.79 | (112.36) | | |
| | Trade | 11.000 | | 08/01/08 | 04/16/10 | 130.08 | 230.34 | (100.26) | | |
| | **Sub-Total:** | **1,038.000** | | | | **12,274.39** | **25,707.64** | **(13,433.25)** | | |
| FHLMC BOND 04.000 % DUE 091519 DTD 090309 FC 03152010 | Redemption | 25,000.000 | | 08/25/09 | 09/15/10 | 25,000.00 | 25,000.00 | | | |
| FRONTIER COMMUNICATIONS CORP | Cash in lieu | .027 | | 05/11/98 | 07/02/10 | .20 | .24 | (.04) | | |
| PETROLEO BRASILEIRO SA SPON ADR | Trade | 500.000 | | 01/23/08 | 05/05/10 | 18,891.00 | 24,048.25 | (5,157.25)1 | | |
| XEROX CORP MW +50BP NTS 07.125% 061510 DTD062503 FC121503 | Redemption | 10,000.000 | | 01/29/09 | 06/15/10 | 10,000.00 | 10,191.05 | (191.05) | | |
| **Total Long-Term Gain/Loss** | | | | | | **130,185.43** | **160,346.59** | **(30,161.16)** | | |

***JOHN P CHIOTA-JOHN P. O'BYRNE***
***Account Number 362-52322-14 325***

## Details of Additional Summary Information 2010 - *continued*

***Other Income - (continued)***

| Reference number | Description | Amount | Federal income tax withheld | NRA tax withheld | Foreign tax withheld |
|---|---|---|---|---|---|
| 170000300 | ENBRIDGE ENERGY PARTNERS L P | $ 990.00 | | | |
| 170000400 | ENERGY TRANSFER PARTNERS L.P UNIT L.P INT | 1,787.50 | | | |
| 170000500 | ENTERPRISE PRODS PARTNERS L P | 2,285.00 | | | |
| 170000600 | TARGA RES PARTNERS LP UNIT LTD PARTNERSHIP INT | 1,597.50 | | | |
| **Totals** | | **$ 10,281.50** | | | |

## Details of Short Term Gain (Loss) 2010

*This section shows your sales of securities during the year. The "Sale Proceeds" column excludes any accrued income you may have received. In addition, although cash in lieu less than $20 is not included on Form 1099-B (if applicable), it is included in this section. Please note, this material is being prepared for informational purposes only and should not be used for tax preparation without the assistance of your tax advisor.*

| Reference number | Quantity | Security Description | Opening Trade Date | Closing Trade Date | Sale Proceeds | Cost | (Loss) | Gain |
|---|---|---|---|---|---|---|---|---|
| 125000040 | 600 | WILLIAMS COS INC | 05/04/09 | 01/13/10 | $ 12,901.89 | $ 9,126.09 | | $ 3,775.80 |
| **Total** | | | | | **$ 12,901.89** | **$ 9,126.09** | | **$ 3,775.80** |

## Details of Long Term Gain (Loss) 2010

*This section shows your sales of securities during the year. The "Sale Proceeds" column excludes any accrued income you may have received. In addition, although cash in lieu less than $20 is not included on Form 1099-B (if applicable), it is included in this section. Please note, this material is being prepared for informational purposes only and should not be used for tax preparation without the assistance of your tax advisor.*

| Reference number | Quantity | Security Description | Opening Trade Date | Closing Trade Date | Sale Proceeds | Cost | (Loss) | Gain |
|---|---|---|---|---|---|---|---|---|
| 125000010 | 400 | ENBRIDGE ENERGY PARTNERS L P | 11/12/97 | 02/18/10 | $ 20,091.58 | $ 16,805.00 | | $ 3,286.58 |
| | 600 | | 05/27/99 | | 30,137.38 | 25,505.00 | | 4,632.38 |
| 125000020 | 1,000 | ENERGY TRANSFER PARTNERS L.P UNIT L.P INT | 02/26/04 | 05/13/10 | 44,562.44 | 19,609.81 | | 24,952.63 |
| 125000030 | 1,878.561 | INCOME FUND OF AMERICA CLASS A | 04/11/03 | 04/14/10 | 30,282.40 | 26,750.71 | | 3,531.69 |
| | 13.484 | CONFIRM #500001040208095 | 12/30/04 | | 217.36 | 249.85 | (32.49) | |
| | 37.592 | | 12/28/05 | | 605.98 | 684.92 | (78.94) | |

JOHN P CHIOTA-JOHN P. O'BYRNE
Account Number 362-52322-14 325

## Details of Long Term Gain (Loss) 2010 - continued

| Reference number | Quantity | Security Description | Opening Trade Date | Closing Trade Date | Sale Proceeds | Cost | (Loss) | Gain |
|---|---|---|---|---|---|---|---|---|
| | 44.28 | | 12/28/06 | | $ 713.79 | $ 895.34 | ($ 181.55) | |
| | .418 | | 04/19/07 | | 6.74 | 8.63 | (1.89) | |
| | 86.123 | | 12/27/07 | | 1,388.31 | 1,674.23 | (285.92) | |
| **Total** | | | | | **$ 128,005.98** | **$ 92,183.49** | **($ 580.79)** | **$ 36,403.28** |

## Details of Deposits and Withdrawals 2010

***This section reflects any deposits or withdrawals made to your account during the year.***

### Withdrawals

| Reference number | Date | Description | Referral number | Amount |
|---|---|---|---|---|
| 220000100 | 07/15/10 | CHECK 6610734108<br>BY HARTFORD CT | | $ 32,000.00 |
| 220000300 | 12/08/10 | CHECK 6610908264<br>BY HARTFORD, CT | | 12,000.00 |
| **Total** | | | | **$ 48,000.00** |

| Reference number | Date | Description | Referral number | Amount |
|---|---|---|---|---|
| 220000200 | 09/10/10 | CHECK 6610799712<br>BY HARTFORD CT | | $ 4,000.00 |

*As you requested, copies of this document have also been sent to:* JOHN O'BYRNE CPA STRATFORD PUBLIC SCHOOLS JOHN P CHIOTA

2010 YEAR END SUMMARY

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to your tax return. ▶ See separate instructions.

OMB No 1545-0184

**2010**

Attachment Sequence No **27**

Name(s) shown on return

THE EDITH S. WHEELER TRUST
C/O JOHN CHIOTA, ESQ.

Identifying number

06-6386858

1 Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . 1

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

| 2 (a) Description of property | (b) Date acquired (mo , day, yr ) | (c) Date sold (mo , day, yr ) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| 3 Gain, if any, from Form 4684, line 42 | 3 | |
| 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 | 4 | |
| 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | 5 | |
| 6 Gain, if any, from line 32, from other than casualty or theft | 6 | |
| 7 Combine lines 2 through 6 Enter the gain or (loss) here and on the appropriate line as follows: | 7 | |

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

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

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

**Part II Ordinary Gains and Losses** (see instructions)

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

| | | | | | | |
|---|---|---|---|---|---|---|
| ATTACHMENT 1 | | | | | | 50,974. |
| | | | | | | |
| | | | | | | |

| | | |
|---|---|---|
| 11 Loss, if any, from line 7 | 11 | ( ) |
| 12 Gain, if any, from line 7 or amount from line 8, if applicable | 12 | |
| 13 Gain, if any, from line 31 | 13 | |
| 14 Net gain or (loss) from Form 4684, lines 34 and 41a | 14 | |
| 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 | 15 | |
| 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 | 16 | |
| 17 Combine lines 10 through 16 | 17 | 50,974. |

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

| | | |
|---|---|---|
| a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23 Identify as from "Form 4797, line 18a " See instructions | 18a | |
| b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a Enter here and on Form 1040, line 14 | 18b | |

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

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

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

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

| | | |
|---|---|---|
| 30 Total gains for all properties Add property columns A through D, line 24 | 30 | |
| 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b Enter here and on line 13 | 31 | |
| 32 Subtract line 31 from line 30 Enter the portion from casualty or theft on Form 4684, line 36 Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

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

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

THE EDITH S. WHEELER TRUST

06-6386858

## Supplement to Form 4797 Part II Detail

ATTACHMENT 1

| Description | Date Acquired | Date Sold | Gross Sales Price | Depreciation Allowed or Allowable | Cost or Other Basis | Gain or (Loss) for entire year |
|---|---|---|---|---|---|---|
| SALE ENERBRIDGE PTP | VARIOUS | 02/19/2010 | 31,772. | | | 31,772. |
| SALE OF ENERGY PTP | 02/26/2004 | 05/13/2010 | 19,202. | | | 19,202. |
| **Totals** | | | | | | 50,974. |

☐ VOID ☐ CORRECTED (99)

| Name, address, and ZIP code of RIC or REIT | OMB No. 1545-0145 | Notice to Shareholder of Undistributed Long-Term Capital Gains |
|---|---|---|
| MassMutual Corporate Investors<br>1500 Main Street<br>Springfield, MA 01115<br><br>CUSIP 576292106<br>Nominee: UBS Financial Services<br>Nominee TAX ID: 13-2638166 | 2010<br>Form **2439** | For calendar year 2010, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning January 1, 2010, and ending December 31, 2010. |

| Identification number of RIC or REIT | 1a Total undistributed long-term capital gains | | **Copy B** |
|---|---|---|---|
| 04-2483041 | $18.30 | | Attach to the shareholder's income tax return for the tax year that includes the last day of the RIC's or REIT's tax year. |
| Shareholder's identification number<br>08-6386858 | 1b Unrecaptured section 1250 gain | | |
| Shareholder's name, address, and ZIP code<br>EDITH W WHEELER TRUST<br>JOHN P CHIOTA, JOHN O'BYRNE<br>AND MARIE LEDERER TTEES,<br>U/W/D 07/29/1992<br>PO BOX 205<br>MONROE CT 06468-0205 | 1c Section 1202 gain | 1d Collectibles (28%) gain | |
| | 2 Tax paid by the RIC or REIT on the box 1a gains<br>$6.40 | | |

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED (99)

| Name, address, and ZIP code of RIC or REIT | OMB No. 1545-0145 | Notice to Shareholder of Undistributed Long-Term Capital Gains |
|---|---|---|
| MassMutual Corporate Investors<br>1500 Main Street<br>Springfield, MA 01115<br><br>CUSIP 576292106<br>Nominee: UBS Financial Services<br>Nominee TAX ID: 13-2638166 | 2010<br>Form **2439** | For calendar year 2010, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning January 1, 2010, and ending December 31, 2010 |

| Identification number of RIC or REIT | 1a Total undistributed long-term capital gains | | **Copy C** |
|---|---|---|---|
| 04-2483041 | $18.30 | | For Shareholder's records. |
| Shareholder's identification number<br>08-6386858 | 1b Unrecaptured section 1250 gain | | |
| Shareholder's name, address, and ZIP code<br>EDITH W WHEELER TRUST<br>JOHN P CHIOTA, JOHN O'BYRNE<br>AND MARIE LEDERER TTEES,<br>U/W/D 07/29/1992<br>PO BOX 205<br>MONROE CT 06468-0205 | 1c Section 1202 gain | 1d Collectibles (28%) gain | |
| | 2 Tax paid by the RIC or REIT on the box 1a gains<br>$6.40 | | |

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

**The Edith S. Wheeler Trust**
**Tax Year 2010**
**For 990 PF**

| **Various Scholarships** | |
|---|---|
| Stanford University | 2,500.00 |
| Yale University | 6,500.00 |
| University of Connecticut | 7,000.00 |
| Brown University | 6,500.00 |
| University of Connecticut | 6,500.00 |
| Eastern CT State University | 2,500.00 |
| University of Connecticut | 6,000.00 |
| University of Miami | 3,000.00 |
| College of the Holy Cross | 3,500.00 |
| Skidmore College | 5,000.00 |
| Eastern CT State University | 2,500.00 |
| Southern CT State University | 3,000.00 |
| Cornell University | 3,500.00 |
| Springfield College | 5,000.00 |
| University of Connecticut | 7,000.00 |
| University of Connecticut | 6,000.00 |
| **Total Scholarships** | **76,000.00** |