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 , and ending

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
MERLE & SHERI DEWITT FOUNDATION

A Employer identification number
27-0769508

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
8700 124TH AVENUE

B Telephone number
(616)394-9010

City or town, state, and ZIP code
WEST OLIVE, MI 49460

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) ▶$ 1,403,337.

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))	(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	2,040.		N/A	
2 Check ▶ ☐ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	25,611.	25,611.		STATEMENT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	852,035.			
b Gross sales price for all assets on line 6a 1,159,555.				
7 Capital gain net income (from Part IV, line 2)		852,035.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income				
12 **Total.** Add lines 1 through 11	879,686.	877,646.		
Operating and Administrative Expenses 13 Compensation of officers, directors, trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees STMT 2	7,770.	0.		7,770.
b Accounting fees				
c Other professional fees				
17 Interest				
18 Taxes STMT 3	3,817.	65.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 4	2,792.	1,397.		1,395.
24 **Total operating and administrative expenses.** Add lines 13 through 23	14,379.	1,462.		9,165.
25 Contributions, gifts, grants paid	50,548.			50,548.
26 **Total expenses and disbursements.** Add lines 24 and 25	64,927.	1,462.		59,713.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	814,759.			
b **Net investment income** (if negative, enter -0-)		876,184.		
c **Adjusted net income** (if negative, enter -0-)			N/A	

RECEIVED
AUG 1 5 2011
411 IRS-OSC
OGDEN, UT

SCANNED AUG 1 8 2011

Part II Balance Sheets (Attached schedules and amounts in the description column should be for end-of-year amounts only)	Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets			
1 Cash - non-interest-bearing			
2 Savings and temporary cash investments	80,996.	14,337.	14,337.
3 Accounts receivable ▶			
Less: allowance for doubtful accounts ▶			
4 Pledges receivable ▶			
Less: allowance for doubtful accounts ▶			
5 Grants receivable			
6 Receivables due from officers, directors, trustees, and other disqualified persons			
7 Other notes and loans receivable ▶			
Less: allowance for doubtful accounts ▶			
8 Inventories for sale or use			
9 Prepaid expenses and deferred charges			
10a Investments - U.S. and state government obligations			
b Investments - corporate stock STMT 6	76,968.	469,425.	876,691.
c Investments - corporate bonds STMT 7	27,444.	515,774.	512,309.
11 Investments - land, buildings, and equipment: basis ▶			
Less accumulated depreciation ▶			
12 Investments - mortgage loans			
13 Investments - other			
14 Land, buildings, and equipment: basis ▶			
Less accumulated depreciation ▶			
15 Other assets (describe ▶)			
16 **Total assets** (to be completed by all filers)	185,408.	999,536.	1,403,337.
Liabilities			
17 Accounts payable and accrued expenses			
18 Grants payable			
19 Deferred revenue			
20 Loans from officers, directors, trustees, and other disqualified persons			
21 Mortgages and other notes payable			
22 Other liabilities (describe ▶)			
23 **Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances			
Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31			
24 Unrestricted			
25 Temporarily restricted			
26 Permanently restricted			
Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
27 Capital stock, trust principal, or current funds	0.	0.	
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	185,408.	999,536.	
30 **Total net assets or fund balances**	185,408.	999,536.	
31 **Total liabilities and net assets/fund balances**	185,408.	999,536.	

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	185,408.
2 Enter amount from Part I, line 27a	2	814,759.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,000,167.
5 Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 5	5	631.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	999,536.

Form **990-PF** (2010)

023511
12-07-10

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	STATE STREET BANK - SEE ATTACHED DETAIL	P	VARIOUS	VARIOUS
b	STATE STREET BANK - SEE ATTACHED DETAIL	P	VARIOUS	VARIOUS
c	60,000 SHARES SARA LEE COMMON STOCK	P	01/01/36	VARIOUS
d	CAPITAL GAINS DIVIDENDS			
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	307,825.		302,685.	5,140.
b	1,023.		1,235.	-212.
c	850,701.		3,600.	847,101.
d	6.			6.
e				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				5,140.
b				-212.
c				847,101.
d				6.
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	852,035.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	0.	719,849.	.000000
2008			
2007			
2006			
2005			

2	Total of line 1, column (d)	2	.000000
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	.000000
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,084,470.
5	Multiply line 4 by line 3	5	0.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	8,762.
7	Add lines 5 and 6	7	8,762.
8	Enter qualifying distributions from Part XII, line 4	8	59,713.

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.

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ________ (attach copy of letter if necessary-see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b		1	8,762.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3	Add lines 1 and 2		3	8,762.
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	8,762.
6	Credits/Payments:			
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a		
b	Exempt foreign organizations - tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d		7	0.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	240.
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** SEE STATEMENT 8 ▶		9	9,002.
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** ▶ **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 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. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	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? N/A	4b		
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 instructions) ▶ MI			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	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)? *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)*

		Line	Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
	Website address ▶ N/A			
14	The books are in care of ▶ THE FOUNDATION Telephone no. ▶ (616)394-9010			
	Located at ▶ 8700 124TH AVENUE, WEST OLIVE, MI ZIP+4 ▶ 49460			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A			
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?	16		X
	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 ▶			

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.	Line	Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☒ Yes ☐ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	1b		X
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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 instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 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.)* N/A	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)? ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

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

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | | X (No)

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A | 7b |

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 11		0.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶ 0

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions. 3	
Total. Add lines 1 through 3 ▶	0.

Form **990-PF** (2010)

023561
12-07-10

10320726 131890 25-09-0033 2010.04010 MERLE & SHERI DEWITT FOUNDA 25-09-01

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,013,874.
b	Average of monthly cash balances	1b	87,111.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,100,985.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,100,985.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	16,515.
5	**Net value of noncharitable-use assets** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,084,470.
6	**Minimum investment return.** Enter 5% of line 5	6	54,224.

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

1	Minimum investment return from Part X, line 6	1	54,224.
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a: 8,762.		
b	Income tax for 2010. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	8,762.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	45,462.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	45,462.
6	Deduction from distributable amount (see instructions)	6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	45,462.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	59,713.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	59,713.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	8,762.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	50,951.

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 instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				45,462.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years: ____, ____, ____		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007				
d From 2008				
e From 2009				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 59,713.				
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				45,462.
e Remaining amount distributed out of corpus	14,251.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	14,251.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2011 Subtract lines 7 and 8 from line 6a	14,251.			
10 Analysis of line 9				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009				
e Excess from 2010 14,251.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

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

SEE STATEMENT 12

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

NONE

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

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

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

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*				
SEE STATEMENT 13				
Total			▶ 3a	50,548.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

023611 12-07-10

10320726 131890 25-09-0033 2010.04010 MERLE & SHERI DEWITT FOUNDA 25-09-01

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
	(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					
4 Dividends and interest from securities			14	25,611.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	852,035.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		877,646.	0.

13 **Total**. Add line 12, columns (b), (d), and (e) 13 877,646.

(See worksheet in line 13 instructions 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).

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	

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

b If "Yes," complete the following schedule.

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

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

Merle DeWitt 8/11/11

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
PHILIP L KOWATCH CPA	Philip A. Kowatch	7-26-11		

Firm's name ▶ KORTE CONSULTING, PLLC — Firm's EIN ▶

Firm's address ▶ 15 IONIA AVE SW, SUITE 505 GRAND RAPIDS, MI 49503 — Phone no. (616) 774-2727

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	**Schedule of Contributors** ▶ Attach to Form 990, 990-EZ, or 990-PF.	OMB No 1545-0047 **2010**

Name of the organization	Employer identification number
MERLE & SHERI DEWITT FOUNDATION	27-0769508

Organization type (check one)

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor Complete Parts I and II.

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year. . . ... ▶ $ ______________

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
MERLE & SHERI DEWITT FOUNDATION	27-0769508

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MERLE DEWITT 8700 124TH AVENUE WEST OLIVE, MI 49460	$ 440,400.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
2	MERLE DEWITT 8700 124TH AVENUE WEST OLIVE, MI 49460	$ 123,320.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
MERLE & SHERI DEWITT FOUNDATION	27-0769508

Part II **Noncash Property** (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	30,000 SHARES SARE LEE COMMON STOCK	$ 440,400.	06/25/10
2	4,000 SHARES HANESBRANDS COMMON STOCK	$ 123,320.	04/23/10
		$	
		$	
		$	
		$	

Name of organization	Employer identification number
MERLE & SHERI DEWITT FOUNDATION	27-0769508

Part III **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year.** Complete columns (a) through (e) and the following line entry For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of $1,000 or less for the year (Enter this information once See instructions.) ▶ $

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

FORM 990-PF — LATE PAYMENT PENALTY — STATEMENT 9

DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
					131.
TOTAL LATE PAYMENT PENALTY					131.

FORM 990-PF — LATE PAYMENT INTEREST — STATEMENT 10

DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
						89.
						89.

FORM 990-PF — PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS — STATEMENT 11

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MERLE J. DEWITT 8700 124TH AVENUE WEST OLIVE, MI 49460	PRESIDENT/TREASURER 0.50	0.	0.	0.
SHERELYN DEWITT 8700 124TH AVENUE WEST OLIVE, MI 49460	SECRETARY/VICE PRESIDENT 0.50	0.	0.	0.
AARON J. DEWITT 10061 ANTELOPE DR. ZEELAND, MI 49464	DIRECTOR 0.50	0.	0.	0.
ALEX L. DEWITT 10107 TYLER STREET ZEELAND, MI 49464	DIRECTOR 0.50	0.	0.	0.
ALYSE DEWITT 8700 124TH AVENUE WEST OLIVE, MI 49460	DIRECTOR 0.50	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
STATE STREET BANK	25,617.	6.	25,611.
TOTAL TO FM 990-PF, PART I, LN 4	25,617.	6.	25,611.

FORM 990-PF LEGAL FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	7,770.	0.		7,770.
TO FM 990-PF, PG 1, LN 16A	7,770.	0.		7,770.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	65.	65.		0.
2009 FEDERAL EXCISE TAX	3,752.	0.		0.
TO FORM 990-PF, PG 1, LN 18	3,817.	65.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INV. MGMT. FEES	2,663.	1,332.		1,331.
BANK FEES	129.	65.		64.
TO FORM 990-PF, PG 1, LN 23	2,792.	1,397.		1,395.

FORM 990-PF OTHER DECREASES IN NET ASSETS OR FUND BALANCES STATEMENT 5

DESCRIPTION	AMOUNT
BOOK/TAX DIFFERENCE	582.
PRIOR PERIOD ADJUSTMENT	49.
TOTAL TO FORM 990-PF, PART III, LINE 5	631.

FORM 990-PF CORPORATE STOCK STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCK	469,425.	876,691.
TOTAL TO FORM 990-PF, PART II, LINE 10B	469,425.	876,691.

FORM 990-PF CORPORATE BONDS STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE BONDS	515,774.	512,309.
TOTAL TO FORM 990-PF, PART II, LINE 10C	515,774.	512,309.

FORM 990-PF INTEREST AND PENALTIES STATEMENT 8

TAX DUE FROM FORM 990-PF, PART VI	8,762.
UNDERPAYMENT PENALTY	240.
LATE PAYMENT INTEREST	89.
LATE PAYMENT PENALTY	131.
TOTAL AMOUNT DUE	9,222.

FORM 990-PF PART XV - LINE 1A LIST OF FOUNDATION MANAGERS STATEMENT 12

NAME OF MANAGER
MERLE J. DEWITT
SHERELYN DEWITT

FORM 990-PF GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR STATEMENT 13

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AMERICAN VALUES PO BOX 96192 WASHINGTON, DC 20090	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
AMAZING GRACE CHURCH 762 W. WOODLAND PARK DR BROHMAN , MI 49312	NONE UNRESTRICTED GRANT TO GENERAL FUND	CHURCH	1,000.
BETHANY CHRISTIAN SERVICES 12048 JAMES STREET HOLLAND, MI 49424	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
BIBLE LEAGUE 3801 EAGLE NEST DR CRETE, IL 60417	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
CENTER FOR WOMEN IN TRANSITION 411 BUTTERNUT DRIVE HOLLAND, MI 49424	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	2,000.
CHILDREN'S ADVOCACY CENTER 12125 UNION STREET HOLLAND, MI 49424	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	2,000.

CHILDRENS BIBLE HOUR 2065 3 MILE ROAD NW GRAND RAPIDS, MI 49544	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
FAMILY LIFE MINISTRIES PO BOX 7111 LITTLE ROCK, AK 72223	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
FOCUS ON THE FAMILY 8605 EXPLORER DRIVE COLORADO SPRINGS, CO 80920	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
CAMP GENEVA 3995 LAKESHORE DR N HOLLAND, MI 49424	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
GRAND VALLEY STATE UNIVERSITY 1 CAMPUS DRIVE ALLENDALE, MI 49401	NONE UNRESTRICTED GRANT TO GENERAL FUND	EDUCATIONA INSTITUTIO	1,000.
HOLLAND AREA ARTS COUNCIL 150 E 8TH STREET HOLLAND, MI 49423	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	500.
HOPE COLLEGE 100 E 8TH STREET HOLLAND, MI 49423	NONE UNRESTRICTED GRANT TO GENERAL FUND	EDUCATIONA INSTITUTIO	6,500.
HOSPICE OF HOLLAND 270 HOOVER BLVD HOLLAND, MI 49423	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,500.
JIMMIE JOHNSON FOUNDATION 4325 PAPA JOE HENDRICK BLVD CHARLOTTE, NC 28262	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,048.
KIDS HOPE USA 100 S. PINE ST. ZEELAND, MI 49464	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,500.

LAKESHORE ETHNIC DIVERSITY ALLIANCE PO BOX 2945 HOLLAND, MI 49422	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	500.
LAKESHORE PREGNANCY CENTER 339 RIVER AVENUE HOLLAND, MI 49423	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
LAKESHORE RESCUE MISSION HOLLAND, MI 49423	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	500.
NORTH HOLLAND CRC 12050 NEW HOLLAND ST HOLLAND, MI 49424	NONE UNRESTRICTED GRANT TO GENERAL FUND	CHURCH	6,000.
PRISON FELLOWSHIP MINISTRIES 44180 RIVERSIDE PARKWAY LANSDOWNE, VA 20176	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	500.
RIDGE POINT COMMUNITY CHURCH 340 104TH AVENUE HOLLAND, MI 49423	NONE UNRESTRICTED GRANT TO GENERAL FUND	CHURCH	1,000.
SOUTH OLIVE CRC 6425 120TH AVE HOLLAND, MI 49424	NONE UNRESTRICTED GRANT TO GENERAL FUND	CHURCH	500.
URBAN CHAPEL MINISTRIES 958 TULIP DR PERU, IN 46970	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	500.
WEDGEWOOD CHRISTIAN SERVICES 3351 36TH ST SE GRAND RAPIDS, MI 49512	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	1,000.
WESTERN THEOLOGICAL SEMINARY 101 EAST 13TH STREET HOLLAND, MI 49423	NONE UNRESTRICTED GRANT TO GENERAL FUND	EDUCATIONA INSTITUTIO	5,000.

WYCLIFFE BIBLE TRANSLATORS P.O. BOX 628200 ORLANDO, FL 32862	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	3,000.
YOUTH FOR CHRIST 7670 S. VAUGHN CT ENGLEWOOD, CO 80112	NONE UNRESTRICTED GRANT TO GENERAL FUND	501(C)(3)	2,000.
ZEELAND CHRISTIAN SCHOOL 334 WEST CENTRAL AVE ZEELAND, MI 49464	NONE UNRESTRICTED GRANT TO GENERAL FUND	EDUCATIONA INSTITUTIO	5,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			50,548.

REALIZED GAINS AND LOSSES

Merle & Sheri DeWitt Foundation

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
COMMON STOCK								
05-07-10	05-20-10	100	Alcoa Inc	1,225		1,121	-103	
10-08-10	11-18-10	500	Alcoa Inc	6,485		6,745	260	
				7,709	0	7,866	157	0
12-11-09	02-05-10	10	Alcon Inc	1,628		1,559	-68	
12-11-09	04-27-10	50	Archer Daniels Mid	1,535		1,405	-130	
02-11-10	04-27-10	25	Archer Daniels Mid	744		702	-41	
				2,279	0	2,107	-171	0
04-22-10	05-04-10	50	Applied Materials Inc	715		665	-50	
04-14-10	05-04-10	50	Applied Materials Inc	712		665	-47	
12-31-09	05-04-10	25	Applied Materials Inc	352		333	-19	
12-11-09	05-04-10	100	Applied Materials Inc	1,347		1,330	-17	
02-11-10	05-04-10	25	Applied Materials Inc	313		333	20	
				3,438	0	3,325	-113	0
12-11-09	05-04-10	25	Anadarko Petroleum	1,450		1,600	150	
04-14-10	05-04-10	25	Anadarko Petroleum	1,826		1,600	-225	
				3,276	0	3,201	-75	0
12-11-09	11-16-10	25	Boeing Co	1,387		1,556	169	
02-11-10	11-16-10	25	Boeing Co	1,512		1,556	44	
06-21-10	11-16-10	50	Boeing Co	3,439		3,112	-327	
11-04-10	11-16-10	50	Boeing Co	3,550		3,112	-438	
				9,888	0	9,337	-552	0
10-08-10	11-16-10	50	BHP Billiton Ltd ADR	4,082		4,284	202	
08-02-10	11-16-10	50	BHP Billiton Ltd ADR	3,765		4,247	481	
				7,847	0	8,530	683	0
12-31-09	05-07-10	10	Caterpillar Inc	574		620	47	
12-11-09	05-07-10	5	Caterpillar Inc	285		310	25	
				859	0	930	71	0
12-11-09	11-04-10	15	Clorox Co	945		937	-8	
12-31-09	11-04-10	10	Clorox Co	611		625	13	
				1,557	0	1,562	5	0
02-11-10	05-20-10	25	Cummins Inc	1,373		1,585	213	
04-14-10	05-20-10	25	Cummins Inc	1,690		1,585	-104	
				3,063	0	3,171	108	0
12-16-09	01-21-10	50	ConocoPhillips	2,562		2,621	59	
05-26-10	10-20-10	10	Cree Inc	670		493	-177	
06-16-10	10-20-10	15	Cree Inc	1,059		739	-320	
				1,729	0	1,232	-497	0

REALIZED GAINS AND LOSSES
Merle & Sheri DeWitt Foundation

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
09-20-10	10-27-10	50	Dow Chemical Co	1,353		1,543	190	
09-27-10	10-27-10	50	Dow Chemical Co	1,418		1,543	125	
09-20-10	11-12-10	100	Dow Chemical Co	2,707		3,106	399	
09-20-10	11-16-10	100	Dow Chemical Co	2,707		3,065	358	
				8,185	0	9,256	1,071	0
12-31-09	02-05-10	10	Freeport-McMoRan	809		672	-137	
12-11-09	02-05-10	25	Freeport-McMoRan	1,964		1,680	-284	
				2,773	0	2,351	-421	0
04-29-10	05-20-10	10	First Solar Inc	1,491		1,071	-420	
03-03-10	05-07-10	25	FMC Technologies	1,528		1,483	-45	
04-22-10	05-07-10	25	FMC Technologies	1,699		1,483	-216	
				3,227	0	2,966	-261	0
03-17-10	05-20-10	200	General Electric Co	3,647		3,297	-350	
04-22-10	05-20-10	100	General Electric Co	1,895		1,649	-246	
				5,542	0	4,946	-596	0
12-11-09	03-24-10	5	Google Inc Cl A	2,966		2,711	-255	
10-18-10	11-10-10	50	Goldman Sachs Grp	7,707		8,336	629	
12-11-09	02-05-10	10	HSBC Hldgs PLC ADR	575		504	-71	
12-31-09	02-05-10	5	HSBC Hldgs PLC ADR	287		252	-35	
				862	0	756	-106	0
05-20-10	08-11-10	50	Hewlett-Packard Co	2,328		2,059	-269	
12-11-09	11-11-10	10	IBM Corp	1,294		1,440	146	
12-31-09	11-11-10	5	IBM Corp	656		720	64	
02-11-10	11-11-10	10	IBM Corp	1,240		1,440	200	
08-26-10	11-11-10	25	IBM Corp	3,118		3,600	481	
				6,308	0	7,199	891	0
05-21-10	06-04-10	100	Johnson Controls	2,860		2,766	-94	
04-13-10	11-04-10	15	JPMorgan Chase	694		570	-124	
04-14-10	11-04-10	10	JPMorgan Chase	477		380	-97	
04-22-10	11-04-10	25	JPMorgan Chase	1,115		950	-165	
05-10-10	11-04-10	50	JPMorgan Chase	2,143		1,900	-243	
				4,429	0	3,800	-629	0
12-16-09	01-15-10	100	Kansas City Southern	3,183		3,285	102	
01-19-10	05-04-10	25	3M Co	2,126		2,188	62	
12-11-09	05-11-10	15	Monsanto Co	1,254		869	-385	
12-31-09	05-11-10	10	Monsanto Co	821		579	-242	

REALIZED GAINS AND LOSSES
Merle & Sheri DeWitt Foundation

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
02-12-10	05-11-10	10	Monsanto Co	760		579	-181	
04-14-10	05-11-10	15	Monsanto Co	992		869	-123	
				3,826	0	2,896	-930	0
02-17-10	08-11-10	75	Microsoft Corp	2,146		1,847	-299	
03-16-10	08-11-10	25	Microsoft Corp	735		616	-120	
03-16-10	08-11-10	25	Microsoft Corp	735		616	-120	
				3,616	0	3,078	-538	0
12-31-09	05-06-10	10	Nucor Corp	470		441	-29	
03-03-10	05-06-10	25	Nucor Corp	1,096		1,104	8	
12-11-09	05-06-10	25	Nucor Corp	1,065		1,104	38	
02-11-10	05-06-10	15	Nucor Corp	617		662	45	
				3,248	0	3,311	63	0
04-29-10	11-16-10	100	Owens Corning Inc	3,473		2,680	-793	
11-09-10	11-16-10	100	Owens Corning Inc	2,832		2,680	-152	
				6,305	0	5,360	-945	0
12-11-09	05-05-10	50	Oracle Corp	1,140		1,245	106	
12-31-09	05-05-10	25	Oracle Corp	617		623	6	
02-11-10	05-05-10	25	Oracle Corp	587		623	36	
04-14-10	05-05-10	25	Oracle Corp	659		623	-36	
04-22-10	05-05-10	50	Oracle Corp	1,309		1,245	-63	
				4,311	0	4,359	48	0
12-07-10	12-15-10	200	Oshkosh Corp	6,904		6,989	85	
05-10-10	08-11-10	25	Occidental Petroleum	2,119		1,911	-208	
05-10-10	11-16-10	25	Occidental Petroleum	2,119		2,127	8	
06-11-10	11-16-10	25	Occidental Petroleum	2,116		2,127	11	
				6,355	0	6,165	-190	0
02-17-10	05-06-10	15	Potash Corp	1,722		1,527	-195	
03-02-10	05-06-10	10	Potash Corp	1,159		1,018	-141	
08-06-10	09-20-10	25	Potash Corp	2,886		3,734	848	
08-06-10	11-10-10	25	Potash Corp	2,886		3,535	649	
				8,654	0	9,815	1,161	0
12-11-09	01-28-10	25	Stanley Black & Decker	1,238		1,288	51	
05-10-10	05-20-10	25	United Technologies	1,825		1,690	-135	
12-11-09	12-16-10	15	Visa Inc Cl A	1,234		1,022		-212
12-31-09	12-16-10	10	Visa Inc Cl A	877		682	-196	
02-11-10	12-16-10	10	Visa Inc Cl A	844		682	-162	
04-14-10	12-16-10	15	Visa Inc Cl A	1,409		1,022	-386	
09-14-10	12-16-10	50	Visa Inc Cl A	3,369		3,408	39	
12-02-10	12-16-10	50	Visa Inc Cl A	3,796		3,408	-388	
				11,529	0	10,225	-1,092	-212

REALIZED GAINS AND LOSSES

Merle & Sheri DeWitt Foundation

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
12-11-09	05-20-10	50	Vale SA ADR	1,427		1,197	-230	
02-11-10	05-20-10	25	Vale SA ADR	671		598	-73	
04-14-10	05-20-10	25	Vale SA ADR	858		598	-260	
04-22-10	05-20-10	25	Vale SA ADR	802		598	-204	
				3,759	0	2,992	-766	0
03-25-10	04-13-10	25	Wells Fargo & Co	797		799	2	
03-02-10	04-13-10	25	Wells Fargo & Co	702		799	97	
03-02-10	05-06-10	50	Wells Fargo & Co	1,404		1,511	107	
				2,902	0	3,108	206	0
08-02-10	11-11-10	100	Whole Foods Mkt Inc	3,903		4,684	781	
12-11-09	05-25-10	25	Weyerhaeuser Co REIT	1,044		1,002	-41	
12-31-09	05-25-10	10	Weyerhaeuser Co REIT	436		401	-35	
02-11-10	05-25-10	15	Weyerhaeuser Co REIT	590		601	11	
04-14-10	05-25-10	25	Weyerhaeuser Co REIT	1,171		1,002	-168	
				3,241	0	3,007	-234	0
12-11-09	06-03-10	25	Exxon Mobil Corp	1,820		1,525	-295	
12-31-09	06-03-10	10	Exxon Mobil Corp	684		610	-74	
				2,504	0	2,135	-369	0
				173,940	0	170,235	-3,494	-212
COMMON STOCK (Non-Discretionary)								
01-01-50	01-06-10	5,000	Sara Lee Corp	1,197		61,498		60,301
01-01-50	01-25-10	5,000	Sara Lee Corp	1,197		59,899		58,702
01-01-50	03-05-10	5,000	Sara Lee Corp	1,197		69,949		68,752
01-01-50	04-12-10	5,000	Sara Lee Corp	1,197		71,399		70,201
01-01-50	04-22-10	5,000	Sara Lee Corp	1,197		70,499		69,301
01-01-50	05-06-10	5,000	Sara Lee Corp	1,197		67,715		66,518
01-01-50	06-25-10	7,500	Sara Lee Corp	1,796		109,275		107,479
01-01-50	06-25-10	2,500	Sara Lee Corp	599		36,425		35,826
01-01-50	10-04-10	7,500	Sara Lee Corp	1,796		114,278		112,482
01-01-50	10-04-10	7,500	Sara Lee Corp	1,796		114,278		112,482
01-01-50	10-15-10	700	Sara Lee Corp	168		10,860		10,693
01-01-50	11-09-10	4,300	Sara Lee Corp	1,030		64,626		63,596
				14,368	0	850,702	0	836,334
				14,368	0	850,702	0	836,334
CALLS								
05-19-10	07-16-10	-75	CALL/SLE JUL '10 15	0		3,712	3,712	
06-25-10	10-15-10	-7	CALL/SLE OCT '10 15	381		381	0	
08-19-10	10-15-10	-100	CALL/SLE OCT '10 15	0		4,450	4,450	
06-25-10	10-15-10	-93	CALL/SLE OCT '10 15	0		5,068	5,068	
				381	0	9,900	9,518	0

REALIZED GAINS AND LOSSES
Merle & Sheri DeWitt Foundation

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
				381	0	13,612	13,231	0
DERIVATIVES								
12-16-09	04-16-10	40	PUT/SLE APR '10 10	820		0	-820	
12-22-09	04-16-10	60	PUT/SLE APR '10 10	1,230		0	-1,230	
				2,050	0	0	-2,050	0
				2,050	0	0	-2,050	0
CORPORATE BONDS								
07-13-10	11-01-10	50,000	FORD MOTOR CREDIT 8.625% Due 11-01-10	51,125		50,000	-1,125	
05-10-10	11-01-10	25,000	FORD MOTOR CREDIT 8.625% Due 11-01-10	25,550		25,000	-550	
				76,675	0	75,000	-1,675	0
01-14-10	08-15-10	25,000	GENERAL DYNAMICS CORP 4.500% Due 08-15-10	25,563		25,000	-563	
01-04-10	05-01-10	25,000	UNITED TECH CORP 4.375% Due 05-01-10	25,310		25,000	-310	
				127,548	0	125,000	-2,548	0
TOTAL GAINS							20,595	836,334
TOTAL LOSSES							-15,456	-212
				318,287	**0**	**1,159,549**	**5,140**	**836,122**
TOTAL REALIZED GAIN/LOSS			841,262					

Form **8868**
(Rev January 2011)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit *www irs.gov/efile* and click on *e-file for Charities & Nonprofits.*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization	Employer identification number
	MERLE & SHERI DEWITT FOUNDATION	27-0769508
File by the due date for filing your return See instructions	Number, street, and room or suite no If a P.O box, see instructions 8700 124TH AVENUE	
	City, town or post office, state, and ZIP code For a foreign address, see instructions WEST OLIVE, MI 49460	

Enter the Return code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ THE FOUNDATION 8700 124TH AVENUE - WEST OLIVE, MI 49460

Telephone No ▶ (616)394-9010 FAX No ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ [ ] If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2011 , to file the exempt organization return for the organization named above The extension is for the organization's return for.

▶ [X] calendar year 2010 or

▶ [ ] tax year beginning ______, and ending ______

2 If the tax year entered in line 1 is for less than 12 months, check reason. [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	3a	$ 0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions