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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

OMB No. 1545-0052

2010

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

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 CHARLES M AND HELEN M BROWN MEMORIAL
FOUNDATION 20 -102130535040

A Employer identification number

34-7104901

Number and street (or P.O. box number if mail is not delivered to street address)

Room/suite

B Telephone number (see page 10 of the instructions)

KEYBANK 4900 TIEDEMAN OH-01-49-0150

(440) 995-2108

City or town, state, and ZIP code

BROOKLYN, OH 44144-2302

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

I Fair market value of all assets at end

of year (from Part II, col. (c), line

16) ▶ \$ 4,500,236.

J Accounting method: ☒ Cash ☐ Accrual☐ Other (specify)

(Part I, column (d) must be on cash basis.)

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

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ☐ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	106,618.	106,618.		STMT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	14,011.			
b Gross sales price for all assets on line 6a	199,938.			
7 Capital gain net income (from Part IV, line 2)		14,011.		
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)	5,668.	5,668.		STMT 2
12 Total. Add lines 1 through 11	126,297.	126,297.		
13 Compensation of officers, directors, trustees, etc.	32,821.	24,616.		8,205.
14 Other employee salaries and wages		NONE	NONE	
15 Pension plans, employee benefits		NONE	NONE	
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)	1,250.	NONE	NONE	1,250.
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)	1,143.	287.		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings		NONE	NONE	
22 Printing and publications		NONE	NONE	
23 Other expenses (attach schedule)	1,200.			1,200.
24 Total operating and administrative expenses. Add lines 13 through 23	36,414.	24,903.	NONE	10,655.
25 Contributions, gifts, grants paid	169,000.			169,000.
26 Total expenses and disbursements. Add lines 24 and 25	205,414.	24,903.	NONE	179,655.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-79,117.			
b Net investment income (if negative, enter -0-)		101,394.		
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see page 30 of the instructions.

JSA

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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			
	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 ▶ NONE			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments - U.S. and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule)			
	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) STMT 6	4,033,108.	3,953,991.	4,500,236.	
14	Land, buildings, and equipment, basis				
	Less: accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶)				
16	Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	4,033,108.	3,953,991.	4,500,236.	
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)				
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	4,033,108.	3,953,991.	
	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)	4,033,108.	3,953,991.	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	4,033,108.	3,953,991.	

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	4,033,108.
2	Enter amount from Part I, line 27a	2	-79,117.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	3,953,991.
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	3,953,991.

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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 DETAIL					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)			2	14,011.	
{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			3		
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.					

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	256,112.	3,970,475.	0.06450412104
2008	258,583.	4,723,969.	0.05473850485
2007	258,951.	5,461,429.	0.04741451367
2006	249,322.	5,217,704.	0.04778385282
2005	218,801.	5,028,068.	0.04351591904
2 Total of line 1, column (d)			2 0.25795691142
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 0.05159138228
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 4,218,894.
5 Multiply line 4 by line 3			5 217,659.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 1,014.
7 Add lines 5 and 6			7 218,673.
8 Enter qualifying distributions from Part XII, line 4			8 179,655.
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	2,028.
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	2,028.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	NONE
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	2,028.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,130.	
b Exempt foreign organizations-tax withheld at source	6b	NONE	
c Tax paid with application for extension of time to file (Form 8868)	6c	NONE	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	1,130.	
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	898.	
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?		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)? 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.		X
c Did the foundation file Form 1120-POL for this year?		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.		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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		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?	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	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ► STMT 7		
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	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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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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 ▶ KEYBANK, N.A. Telephone no. ▶ (216) 813-4556 Located at ▶ 4900 TIEDEMAN RD, OH-01-49-0150, BROOKLYN, OH ZIP + 4 ▶ 44144-2302			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here	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?	16	Yes	No
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.

	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 page 22 of the instructions)	2b	X
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

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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)?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? ☐ Yes ☒ No
If "Yes" to 6b, file Form 8870.**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?**5b****6b****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
SEE STATEMENT 8		32,821.	-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		NONE	NONE	NONE

Total number of other employees paid over \$50,000 ☐ NONE

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services** (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		NONE
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 NONE	
2	
3	
4	

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

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

Amount

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

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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	4,283,141.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see page 25 of the instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	4,283,141.
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	NONE
3	Subtract line 2 from line 1d	3	4,283,141.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	64,247.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,218,894.
6	Minimum investment return. Enter 5% of line 5	6	210,945.

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	210,945.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	2,028.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	2,028.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	208,917.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	208,917.
6	Deduction from distributable amount (see page 25 of the instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	208,917.

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	179,655.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	179,655.
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	179,655.

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				208,917.
2 Undistributed income, if any, as of the end of 2010:				
a Enter amount for 2009 only			169,597.	
b Total for prior years. 20 <u>08</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2010:				
a From 2005	NONE			
b From 2006	NONE			
c From 2007	NONE			
d From 2008	NONE			
e From 2009	NONE			
f Total of lines 3a through e	NONE			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ <u>179,655.</u>				
a Applied to 2009, but not more than line 2a			169,597.	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)		NONE		
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)	NONE			
d Applied to 2010 distributable amount				10,058.
e Remaining amount distributed out of corpus . . .	NONE			
5 Excess distributions carryover applied to 2010 . (If an amount appears in column (d), the same amount must be shown in column (a).)	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	NONE			
b Prior years' undistributed income. Subtract line 4b from line 2b		NONE		
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		NONE		
d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions		NONE		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see page 27 of the instructions				
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011.				198,859.
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)	NONE			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	NONE			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	NONE			
10 Analysis of line 9:				
a Excess from 2006	NONE			
b Excess from 2007	NONE			
c Excess from 2008	NONE			
d Excess from 2009	NONE			
e Excess from 2010	NONE			

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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 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 ☒ 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 SEE STATEMENT 9				
Total			▶ 3a	169,000.
b Approved for future payment				
Total			▶ 3b	

Form **990-PF** (2010)

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	
		14	106,618.	
		1	5,668.	
y		18	14,011.	
			126,297.	

..... 13 126,297.

[illegible]

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.		

[illegible]

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.

Signature of officer or trustee **KEYBANK BV**

05/04/2011

Vice President

Signature of officer or trustee **KEYBANK BY: J R FREEDLINE** Date

Title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

		PTIN
--	--	------

Check ☐ if self-employed

Firm's name ▶

Firm's EIN ▶

Firm's address ►

Phone no

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 CAPITAL GAIN DIVIDENDS					4,563.	
		TOTAL SHORT-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS					24,942.	
		TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS					5,375.	
		TOTAL LONG-TERM COMMON TRUST FUND AND PARTNERSHIP, S CORPORATION, AND OTHER ESTATES OR TRUST GAIN OR LOSS					-2,360.	
50,000.00		50000. UNITED STATES TREAS NTS DTD 03/15 PROPERTY TYPE: SECURITIES 50,447.00					11/07/2007 -447.00	03/15/2010
41,317.00		559. TRANSOCEAN LTD FGN COM PROPERTY TYPE: SECURITIES 16,239.00					02/11/2004 25,078.00	05/05/2010
9,174.00		300. BP PLC SPONS ADR PROPERTY TYPE: SECURITIES 12,550.00					07/30/2003 -3,376.00	06/14/2010
15,290.00		500. BP PLC SPONS ADR PROPERTY TYPE: SECURITIES 20,450.00					05/16/2003 -5,160.00	06/14/2010
3,252.00		300. ALCOA INC COM PROPERTY TYPE: SECURITIES 10,875.00					02/20/2002 -7,623.00	09/07/2010
2,385.00		220. ALCOA INC COM PROPERTY TYPE: SECURITIES 7,647.00					11/08/2001 -5,262.00	09/07/2010
2,168.00		200. ALCOA INC COM PROPERTY TYPE: SECURITIES 6,862.00					02/05/2002 -4,694.00	09/07/2010
3,252.00		300. ALCOA INC COM PROPERTY TYPE: SECURITIES 7,071.00					11/06/2002 -3,819.00	09/07/2010

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)	
1,214.00		112. ALCOA INC COM PROPERTY TYPE: SECURITIES 2,427.00					02/10/1999 -1,213.00	09/07/2010
1,821.00		168. ALCOA INC COM PROPERTY TYPE: SECURITIES 3,641.00					02/10/1999 -1,820.00	09/07/2010
12,400.00		500. LINCOLN NATL CORP IND COM PROPERTY TYPE: SECURITIES 19,185.00					08/23/2002 -6,785.00	09/07/2010
4,960.00		200. LINCOLN NATL CORP IND COM PROPERTY TYPE: SECURITIES 6,566.00					05/16/2003 -1,606.00	09/07/2010
20,185.00		500. QUALCOMM INC COM PROPERTY TYPE: SECURITIES 21,967.00					11/06/2009 -1,782.00	09/07/2010
TOTAL GAIN (LOSS)							----- 14,011. =====	

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
DIVIDENDS AND INTEREST	63,786.	63,786.
COMMON TRUST FUND INCOME	42,832.	42,832.
	-----	-----
TOTAL	106,618.	106,618.
	=====	=====

FORM 990PF, PART I - OTHER INCOME
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
PARTNERSHIP UNDISTRIBUTED EARNINGS	5,668.	5,668.
TOTALS	5,668.	5,668.
	=====	=====

FORM 990PF, PART I - ACCOUNTING FEES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
TAX PREPARATION FEE (NON-ALLOC	1,250.			1,250.
TOTALS	1,250.	NONE	NONE	1,250.
	=====	=====	=====	=====

FORM 990PF, PART I - TAXES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FOREIGN TAXES	287.	287.
FEDERAL ESTIMATES - PRINCIPAL	856.	
	-----	-----
TOTALS	1,143.	287.
	=====	=====

FORM 990PF, PART I - OTHER EXPENSES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	CHARITABLE PURPOSES -----
OTHER NON-ALLOCABLE EXPENSE -	1,200.	1,200.
TOTALS	----- 1,200. =====	----- 1,200. =====

THE CHARLES M AND HELEN M BROWN MEMORIAL
FORM 990PF, PART II - OTHER INVESTMENTS
=====

34-7104901

DESCRIPTION -----	COST/ FMV C OR F -----	ENDING BOOK VALUE -----	ENDING FMV ----
SEE ATTACHED	C	3,953,991.	4,500,236.
		-----	-----
TOTALS		3,953,991.	4,500,236.
		=====	=====

STATE(S) WHERE THE FOUNDATION IS REGISTERED
=====

OH

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

OFFICER NAME:

KEYBANK N.A.

ADDRESS:

127 PUBLIC SQUARE
CLEVELAND, OH 44114

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

COMPENSATION 32,821.

OFFICER NAME:

RAYMOND L PIANKA

ADDRESS:

6405 FRANKLIN BLVD
CLEVELAND, OH 44102

TITLE:

TRUST ADVISOR

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

TOTAL COMPENSATION: 32,821.
=====

RECIPIENT NAME:

SEE ATTACHED LIST

ADDRESS:

SEE ATTACHED LIST

CLEVELAND, OH 44114

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATIONS

FOUNDATION STATUS OF RECIPIENT:

PUBLIC 501(C)(3)

AMOUNT OF GRANT PAID 169,000.

TOTAL GRANTS PAID:

169,000.

=====

Brown Memorial Foundation
2010 Grants

Name of Organization	Date	Address	Status	Grant Purpose	Amount
Ohio City Near West Development Corp	02/24/10	2525 Market Avenue Cleveland OH 44113	501©3	Community Improvement	\$2,500.00
Slovenian American Heritage Fdn	02/24/10	27801 Euclid Ave - Ste 500 Euclid OH 44132	501©3	Cultural Purpose	\$1,500.00
Cleveland Restoration Society	04/01/10	3751 Prospect Ave E - #2 Cleveland OH 44115	501©3	Historical Purpose	\$10,000.00
Flats Oxbow Association	04/01/10	1283 Riverbed Street Cleveland OH 44103	501©3	Community Development	\$5,000.00
Polish American Cultural Ctr	04/01/10	6501 Lansing Ave Cleveland OH 44105	501©3	Cultural Awareness	\$5,000.00
Monroe Street Cemetary Fdn	04/01/10	3207 Monroe St Cleveland OH 44113	501©3	Historical Purpose	\$3,000.00
Cleveland Divine Mercy	04/22/10	4405 Brooklyn Ave Cleveland OH 44109	501©3	Religious Purpose	\$1,500.00
BTC Training & Resource Ctr	04/22/10	7511 Sagamore Ave Cleveland OH 44103	501©3	Community Development	\$5,000.00
Friends of Edgewater State Park	05/26/10	PO Box 6020604 Cleveland OH 44102	501©3	Parks/Recreation Repair of Historic Structure	\$1,000.00
Harvard Community Services Ctr	05/26/10	18240 Harvard Avenue Cleveland OH 44128	501©3	Community Development	\$1,000.00
Polish American Cultural Ctr	05/26/10	6501 Lansing Ave Cleveland OH 44105	501©3	Honor of John Paul II Musical Instruments/Rhodes High	\$2,500.00
Flats Oxbow Association	06/25/10	1283 Riverbed Street Cleveland OH 44103	501©3	Cultural Purpose	\$5,000.00
Neighborhood Solutions	06/25/10	6600 Hough Avenue Cleveland OH 44103	501©3	Community Re-entry	\$1,000.00
Mt Pleasant Now Development Corp	06/25/10	13511 Union Ave Cleveland OH 44120	501©3	Educational	\$500.00
Harvard Community Services Ctr	07/29/10	18240 Harvard Avenue Cleveland OH 44128	501©3	Concerned Partners in Education	\$2,500.00
St Vitus Catholic Church	07/30/10	6019 Laushe Ave Cleveland OH 44103	501©3	General Purpose	\$1,500.00
The Neighborhood Fdn - NFP	07/30/10	6408 St Clair Ave Cleveland OH 44103	501©3	Community Development & Blight Removal	\$20,000.00

Brown Memorial Foundation
2010 Grants

Our Lady of Mt Carmel Church	09/14/10	6928 Detroit Avenue Cleveland OH 44102	501©3	Capital Campaign	\$20,000.00
NE Ohio Coalition Fdn	10/12/10	3631 Perkins Ave #3A-3 Cleveland OH 44114	501©3	Affordable Housing Website	\$3,000.00
ESOP	10/12/10	3631 Perkins Avenue #4C-S Cleveland OH 44114	501©3	Foreclosure Prevention	\$1,500.00
The Neighborhood Fdn	10/12/10	6408 St Clair Ave Cleveland OH 44103	501©3	Community Development Blight Removal	\$1,500.00
90 3 WCPN Ideastream	10/19/10	1375 Euclid Ave Cleveland OH 44115	501©3	General Operating Support	\$1,500.00
Sara J Harper Leadership Inst	10/26/10	c/o L Gore - 3304 E 123rd St Cleveland OH 44120	501©3	CMHA Library	\$1,500.00
Faith Temple Church of God	10/26/10	7035 Lexington Ave Cleveland OH 44103	501©3	Religious & Homeless Prevention	\$3,000.00
Kamms Area Development Corp	11/17/10	17407 Lorain Ave Cleveland OH 44111	501©3	Operating Support	\$500.00
Cleveland State University Fdn	11/23/10	2121 Euclid Avenue Cleveland OH 44115	501©3	Campbell-Steinbacher Fellowship	\$1,000.00
Court Community Service	12/30/10	1276 West 3rd St-St Ste 706 Cleveland OH 44113	501©3	Stabilization vacant/blighted Property	\$15,000.00
Libra Institute	12/30/10	6501 Lansing Ave Cleveland OH 44105	501©3	Educational/Historical seminar @ CWRU	\$2,000.00
Cleveland State University Department of History	12/30/10	2121 Euclid Avenue Cleveland OH 44115	501©3	Historical Education Purpose	\$5,000.00
Detroit Shoreway Community	12/30/10	6516 Detroit Ave Cleveland OH 44102	501©3	Historical/Cultural/Safety Programs	\$40,000.00
Community Housing Solutions	12/30/10	1967 West 45th St Cleveland OH 44102	501©3	Foreclosure Prevention	\$5,000.00
TOTAL					\$169,000.00

CHARITABLE TRUSTS HOLDINGS REPORT

BK-RG-OFF-ACCOUNT

ACCOUNT NAME

20-10-213-0535040 BROWN CHLS & HLN MEMORIAL F T/A
FISCAL YEAR CODE 1231 AS OF 12-31-2010TAX ANALYST/NAME
566 M J BUNN

216-813-4522

REPORT TAC-CRR41
RUN DATE 2011-01-15
BUS DATE 2011-01-14
PAGE 743
SAR ID TAC000PCRR41

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
00206R102	AT&T INC COM	29,380.00	0.00	25,420.00	1,000.000
064149107	BANK OF NOVA SCOTIA FGN COM	34,320.00	0.00	30,041.88	600.000
126650100	CVS/CAREMARK CORP COM	24,339.00	0.00	24,122.00	700.000
149123101	CATERPILLAR INC DEL COM	56,196.00	0.00	13,856.23	600.000
166764100	CHEVRON CORP COM	74,642.50	0.00	29,299.02	818.000
17275R102	CISCO SYS INC COM	40,460.00	0.00	41,041.08	2,000.000
194162103	COLGATE PALMOLIVE CO COM	56,259.00	0.00	33,807.97	700.000
20825C104	CONOCOPHILLIPS COM	40,860.00	0.00	14,607.00	600.000
219350105	CORNING INC COM	28,980.00	0.00	31,312.95	1,500.000
22160K105	COSTCO WHOLESALE CORP COM	50,547.00	0.00	40,068.00	700.000
254687106	WALT DISNEY CO COM	60,016.00	0.00	48,473.29	1,600.000
256206103	DODGE & COX INTERNATIONAL STOC F OPEN-END FUND	49,994.00	0.00	39,830.00	1,400.000
260543103	DOW CHEMICAL CO COM	30,726.00	0.00	29,707.36	900.000
263534109	DU PONT E I DE NEMOURS & CO COM	59,856.00	0.00	56,796.68	1,200.000
268648102	EMC CORP COM	68,700.00	0.00	35,701.00	3,000.000
30231G102	EXXON MOBIL CORP COM	80,432.00	0.00	37,488.98	1,100.000
35671D857	FREEMONT-MCMORAN COPPER & GOLD COM	36,027.00	0.00	23,829.96	300.000
423074103	H J HEINZ CO	59,352.00	0.00	41,979.00	1,200.000

CHARITABLE TRUSTS HOLDINGS REPORT

BK-RG-OFF-ACCOUNT

20-10-213-0535040

FISCAL YEAR CODE 1231

ACCOUNT NAME

BROWN CHLS & HLN MEMORIAL F

AS OF 12-31-2010

T/A

TAX ANALYST/NAME

566 M J BUNN

216-813-4522

REPORT TAC-CRR41

RUN DATE 2011-01-15

BUS DATE 2011-01-14

PAGE 744

SAR ID TAC000PCRR41

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
437076102	HOME DEPOT INC COM	38,566.00	0.00	35,539.19	1,100.000
438516106	HONEYWELL INTERNATIONAL INC COM	85,056.00	0.00	54,527.66	1,600.000
458140100	INTEL CORP COM	42,060.00	0.00	63,421.90	2,000.000
459200101	INTERNATIONAL BUSINESS MACHS COM	73,380.00	0.00	42,754.14	500.000
464287176	ISHARES BARCLAYS TIPS BOND FUND CLOSED-END FUND	215,040.00	0.00	201,576.03	2,000.000
464287465	ISHARES MSCI EAFE INDEX FUND CLOSED-END FUND	139,728.00	0.00	138,200.00	2,400.000
464287556	ISHARES NASDAQ BIOTECH INDEX FD CLOSED-END FUND	74,736.00	0.00	64,624.00	800.000
464287804	ISHARES S&P SMALLCAP 600 INDEX CLOSED-END FUND	54,776.00	0.00	39,384.00	800.000
478160104	JOHNSON & JOHNSON COM	55,665.00	0.00	45,495.00	900.000
500472303	KONINKLIJKE PHILIPS ELECTRONICS SPONS ADR	46,050.00	0.00	41,565.00	1,500.000
548661107	LOWES COS INC COM	28,089.60	0.00	14,621.25	1,120.000
580135101	MCDONALDS CORP COM	61,408.00	0.00	17,920.00	800.000
59156R108	METLIFE INC COM	31,108.00	0.00	33,999.00	700.000
594918104	MICROSOFT CORP COM	62,518.40	0.00	90,440.00	2,240.000
651639106	NEWMONT MINING CORP COM	61,430.00	0.00	38,153.04	1,000.000
65339F101	NEKTERA ENERGY INC COM	25,995.00	0.00	27,204.95	500.000
665859104	NORTHERN TR CORP COM	27,705.00	0.00	26,935.00	500.000

CHARITABLE TRUSTS HOLDINGS REPORT

BK-RG-OFF-ACCOUNT

20-10-213-0535040 BROWN CHLS & HLN MEMORIAL F T/A
FISCAL YEAR CODE 1231 AS OF 12-31-2010

ACCOUNT NAME

566 M J BUNN

TAX ANALYST/NAME

216-813-4522

REPORT TAC-CRR41
RUN DATE 2011-01-15
BUS DATE 2011-01-14
PAGE 745
SAR ID TAC000PCRR41

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
693390700	PIMCO FUNDS-TOTAL RETURN FUND OPEN-END FUND INSTL CL	74,046.28	0.00	78,320.06	6,824.542
693475105	PNC FINANCIAL SERVICES GROUP INC COM	42,504.00	0.00	37,310.00	700.000
713291102	PEPCO HOLDINGS INC COM	27,375.00	0.00	34,320.00	1,500.000
717081103	PFIZER INC COM	53,300.44	0.00	83,871.07	3,044.000
739355105	POWERSHARES DB COMMODITY INDEX CLOSED-END FUND	55,100.00	0.00	45,170.00	2,000.000
741441108	T ROWE PRICE GROUP INC COM	45,178.00	0.00	29,036.00	700.000
742718109	PROCTER & GAMBLE CO COM	49,855.75	0.00	29,156.11	775.000
7495200A1	KT SHORT TERM DEPOSIT FUND	98,912.29	20,633.53	119,545.82	119,545.820
7495200D5	KT INTER-TERM FIXED INCOME FUND	262,350.52	0.00	273,781.68	12,400.000
749520902	KT GOVERNMENT MORTGAGE FUND	170,742.06	0.00	168,620.43	1,800.000
773903109	ROCKWELL AUTOMATION INC COM	57,368.00	0.00	46,458.00	800.000
790849103	ST JUDE MED INC COM	51,300.00	0.00	46,473.00	1,200.000
806857108	SCHLUMBERGER LTD FGN COM	75,150.00	0.00	20,660.04	900.000
832696405	SMUCKER J M CO COM	32,825.00	0.00	30,169.95	500.000
842587107	SOUTHERN CO COM	26,761.00	0.00	22,081.01	700.000
871829107	SYSCO CORP COM	20,580.00	0.00	23,128.00	700.000
881624209	TEVA PHARMACEUTICAL INDS LTD SPONS ADR	26,065.00	0.00	26,060.00	500.000
883556102	THERNO FISHER SCIENTIFIC INC COM	33,216.00	0.00	27,072.00	600.000

CHARITABLE TRUSTS HOLDINGS REPORT

BK-RG-OFF-ACCOUNT
 20-10-213-0535040 BROWN CHLS & HLN MEMORIAL F T/A
 FISCAL YEAR CODE 1231 AS OF 12-31-2010

TAX ANALYST/NAME

566 H J BUNN

216-813-4522

REPORT TAC-CRR41
 RUN DATE 2011-01-15
 BUS DATE 2011-01-14
 PAGE 746
 SAR ID TAC000PCRR41

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
88579Y101	3M CO COM	77,670.00	0.00	51,962.50	900.000
911312106	UNITED PARCEL SERVICE INC COM CL B	43,548.00	0.00	42,228.00	600.000
922031851	VANGUARD SHORT-TERM TREASURY FD OPEN-END FUND ADMIRAL CL	303,629.67	0.00	308,218.03	28,429.744
931422109	WALGREEN CO COM	31,168.00	0.00	28,728.00	800.000
97381W104	WINDSTREAM CORP COM	41,820.00	0.00	44,260.00	3,000.000
998154231	CHARITABLE MID CAP FUND	182,954.24	0.00	167,731.60	1,020.000
998154249	CHARITABLE CONVERTIBLE SEC FUND	143,548.84	0.00	148,803.11	5,800.000
998155139	CHARITABLE INTERMEDIATE TERM FIXED INCOME FUND	448,214.54	0.00	439,601.08	21,800.000
*** TOTAL ***		4,479,580.13	20,633.53	3,946,508.05	257,917.106

TOTAL MARKET VALUE

4,500,235.66

PARTNERSHIP EARNINGS

7,483.00

ADJUSTED COST

3,953,991.05