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: FISHER-CRUM FOUNDATION

A Employer identification number: 58-1674423

Number and street (or P O box number if mail is not delivered to street address): 908 RIVER POINTE DRIVE — Room/suite

B Telephone number: 229-883-8395

City or town, state, and ZIP code: ALBANY, GA 31701

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: [X] 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) ▶$ 1,441,087.

J Accounting method [X] 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	334,555.		N/A	
2 Check ▶ [ ] if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	10,338.	10,338.		STATEMENT 1
4 Dividends and interest from securities	46,767.	46,767.		STATEMENT 2
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	<35,894.>			
b Gross sales price for all assets on line 6a 1,151,832.				
7 Capital gain net income (from Part IV, line 2)		0.		
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	355,766.	57,105.		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	1,200.	1,000.		200.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees STMT 3	575.	450.		125.
c Other professional fees				
17 Interest				
18 Taxes STMT 4	772.	257.		15.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	4,246.	4,246.		0.
22 Printing and publications				
23 Other expenses STMT 5	2,839.	2,839.		0.
24 **Total operating and administrative expenses.** Add lines 13 through 23	9,632.	8,792.		340.
25 Contributions, gifts, grants paid	52,969.			52,969.
26 **Total expenses and disbursements** Add lines 24 and 25	62,601.	8,792.		53,309.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	293,165.			
b **Net investment income** (if negative, enter -0-)		48,313.		
c **Adjusted net income** (if negative, enter -0-)			N/A	

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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	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing	48,858.		
	2 Savings and temporary cash investments		6,861.	6,861.
	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 7	957,544.	1,256,810.	1,352,226.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶ 82,000.			
	Less accumulated depreciation ▶	82,000.	82,000.	82,000.
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	1,088,402.	1,345,671.	1,441,087.
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	1,088,402.	1,345,671.	
	30 **Total net assets or fund balances**	1,088,402.	1,345,671.	
	31 **Total liabilities and net assets/fund balances**	1,088,402.	1,345,671.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,088,402.
2	Enter amount from Part I, line 27a	2	293,165.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	1,381,567.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 6	5	35,896.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,345,671.

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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	SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
b	SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
c	CAPITAL GAINS DIVIDENDS			
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	202,003.		197,358.	4,645.
b	947,005.		990,368.	<43,363.>
c	2,824.			2,824.
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col (h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				4,645.
b				<43,363.>
c				2,824.
d				
e				

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	<35,894.>
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	60,691.	1,071,477.	.056642
2008	68,203.	1,232,294.	.055346
2007	68,700.	1,380,148.	.049777
2006	66,676.	1,379,558.	.048331
2005	60,283.	1,348,837.	.044693

2 **Total** of line 1, column (d)	2	.254789
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	.050958
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,287,623.
5 Multiply line 4 by line 3	5	65,615.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	483.
7 Add lines 5 and 6	7	66,098.
8 Enter qualifying distributions from Part XII, line 4	8	53,309.

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 ▶ ☐ and enter 1% of Part I, line 27b		1	966.
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	966.
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	966.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a 717.		
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	717.
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	249.
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) ▶ GA			
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

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Part VII-A Statements Regarding Activities *(continued)*

			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 ▶ SUZANNE CRUM HARPER Telephone no. ▶ 229-883-8395

Located at ▶ 908 RIVER POINTE DRIVE, ALBANY, GA ZIP+4 ▶ 31701

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

			Yes	No
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.

				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 8		1,200.	0.	4,246.

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.

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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	1,192,908.
b	Average of monthly cash balances		1b	32,323.
c	Fair market value of all other assets		1c	82,000.
d	**Total** (add lines 1a, b, and c)		1d	1,307,231.
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	1,307,231.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	19,608.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	1,287,623.
6	**Minimum investment return** Enter 5% of line 5		6	64,381.

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	64,381.
2a	Tax on investment income for 2010 from Part VI, line 5	2a 966.		
b	Income tax for 2010. (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	966.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	63,415.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	63,415.
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	63,415.

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	53,309.
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	53,309.
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	0.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	53,309.

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				63,415.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			52,969.	
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: ▶ $ 53,309.				
a Applied to 2009, but not more than line 2a			52,969.	
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				340.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		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				63,075.
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	0.			
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				

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).)

NONE

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

NONE

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

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see 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:

SUZANNE CRUM HARPER
908 RIVR POINTE DRIVE, ALBANY, GA 31701

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

FORM ATTACHED

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				
SCHEDULE ATTACHED	NONE	PUBLIC CHARITY	CHARITABLE, EDUCATIONAL OR RELIGIOUS	52,969.
Total			▶ 3a	52,969.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	10,338.	
4 Dividends and interest from securities			14	46,767.	
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	<35,894.>	
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.		21,211.	0.

13 **Total** Add line 12, columns (b), (d), and (e) 13 21,211.

(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

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
WILLA P. BROWNLEE				
Firm's name ▶ CARR, RIGGS & INGRAM,LLC			Firm's EIN ▶	
Firm's address ▶ 4360 CHAMBLEE DUNWOODY RD., SUITE 420 ATLANTA, GA 30341			Phone no. 770-457-6606	

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
FISHER-CRUM FOUNDATION	58-1674423

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
FISHER-CRUM FOUNDATION	58-1674423

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	MARKETABLE SECURITIES	$ 334,555.	04/06/10

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		$	

Name of organization: FISHER-CRUM FOUNDATION

Employer identification number: 58-1674423

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 INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
CHARLES SCHWAB #9235	2,222.
UBS FINANCIAL SERVICES	8,116.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	10,338.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CHARLES SCHWAB #0046	2.	0.	2.
CHARLES SCHWAB #9235	26,785.	2,101.	24,684.
MERRILL LYNCH #04003	2,449.	0.	2,449.
MERRILL LYNCH #04005	8,371.	0.	8,371.
UBS FINANCIAL SERVICES	9,992.	723.	9,269.
VANGUARD	1,992.	0.	1,992.
TOTAL TO FM 990-PF, PART I, LN 4	49,591.	2,824.	46,767.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	575.	450.		125.
TO FORM 990-PF, PG 1, LN 16B	575.	450.		125.

FORM 990-PF | TAXES | STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CORPORATE REGISTRATION	30.	15.		15.
US TREASURY-ESTIMATED TAX	500.	0.		0.
FOREIGN TAX WITHHELD	242.	242.		0.
TO FORM 990-PF, PG 1, LN 18	772.	257.		15.

FORM 990-PF | OTHER EXPENSES | STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNT TRANSFER FEE	95.	95.		0.
ASSET MANAGEMENT FEES	2,744.	2,744.		0.
TO FORM 990-PF, PG 1, LN 23	2,839.	2,839.		0.

FORM 990-PF | OTHER DECREASES IN NET ASSETS OR FUND BALANCES | STATEMENT 6

DESCRIPTION	AMOUNT
FMV OF SECURITIES CONTRIBUTED IN EXCESS OF BASIS	35,896.
TOTAL TO FORM 990-PF, PART III, LINE 5	35,896.

FORM 990-PF | CORPORATE STOCK | STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS	1,256,810.	1,352,226.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,256,810.	1,352,226.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
EMILY F. CRUM	DIRECTOR 1.00	200.	0.	0.
LETSA DOSTER MARIETTA	DIRECTOR 1.00	200.	0.	0.
SUZANNE CRUM HARPER	FOUNDATION MANAGER 1.00	200.	0.	4,246.
SPENCER LINDER, JR	DIRECTOR 1.00	200.	0.	0.
EVELYN AYERS HULL	DIRECTOR 1.00	200.	0.	0.
MARION DANIEL	DIRECTOR 1.00	200.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		1,200.	0.	4,246.

FISHER CRUM FOUNDATION
CONTRIBUTIONS PAID IN 2010
12/31/2010

ADVOCATES FOR CHILDREN	12/8/2010	1,000 00	
AMERICAN CANCER SOCIETY	1/26/2010	300 00	
AMERICAN FUND FOR BLIND CHILDREN/ADJULTS	2/2/2010	16 00	
AMERICAN FUND FOR BLIND CHILDREN/ADJULTS	5/17/2010	25 00	
AMERICANS HELPING AMERICANS	7/8/2010	10 00	
ATLANTA POLICE FOUNDATION	12/30/2010	50 00	
ATLANTA URBAN MINISTRIES	9/12/2010	1,000 00	
ATLANTA UNION MISSION	5/17/2010	500 00	
ATLANTA YOUTH PROJECT/YOUTH INC	12/15/2010	2,000 00	
BARTOW COUNTY WOMENS RESOURCE CTR	12/30/2010	1,000 00	
BREAKTHRU HOUSE	12/8/2010	1,000 00	
BRIDGES OF HOPE CHARITABLE TRUST	7/15/2010	1,600 00	
BRIDGES OF HOPE CHARITABLE TRUST	11/10/2010	1,500 00	3,100 00
EASTER SEALS	1/26/2010	20 00	
EASTER SEALS	6/8/2010	15 00	35 00
ENGLISH LANGUAGE INSTITUTE OF CHINA	9/12/2010	2,500 00	
FEED THE HUNGRY FOUNDATION	12/30/2010	1,000 00	
FOUNDATION FOR MERCER UNIVERSITY PRESS	10/19/2010	1,000 00	
FRIENDS OF MORNINGSIDE CEMETERY	10/19/2010	2,000 00	
FRIENDS OF POLICE #2	11/24/2010	250 00	
GEORGIA BAPTIST CHILDRENS HOME	12/30/2010	100 00	
GLENN MEMORIAL UNITED METHODIST CHURCH	12/30/2010	1,000 00	
GLOBAL AID NETWORK	12/30/2010	2,000 00	
JESUS FILM PROJECT	12/30/2010	2,000.00	
LAGRANGE COLLEGE SCHOLARSHIP FUND	9/11/2010	100 00	
LAGRANGE COLLEGE SCHOLARSHIP FUND	11/15/2010	1,500 00	1,600 00
LENBROOK SQUIARE FOUNDATION	4/10/2010	300 00	
LENBROOK SQUIARE FOUNDATION	11/15/2010	700 00	1,000 00
LEUKEMIA & LYMPHOMA SOCIETY	1/15/2010	15 00	
LEUKEMIA & LYMPHOMA SOCIETY	7/12/2010	500 00	515 00
MEMORIAL SLOAN KETTERING CANCER CENTER	8/22/2010	15 00	
MERCER UNIVERSITY	2/4/2010	500 00	
MERCER UNIVERSITY	4/10/2010	1,500 00	
MERCER UNIVERSITY	10/19/2010	3,000 00	5,000 00
OPEN DOOR CHURCH	12/30/2010	525 00	
PARALYZED VETS OF AMERICA	4/10/2010	15 00	
PARALYZED VETS OF AMERICA	12/30/2010	30 00	45 00
PEACHTREE CHRISTIAN CHURCH	4/27/2010	100.00	
PEACHTREE RD UNITED METHODIST	1/24/2010	1,000 00	
PEACHTREE RD UNITED METHODIST	3/18/2010	100 00	
PEACHTREE RD UNITED METHODIST	4/27/2010	1,000 00	
PEACHTREE RD UNITED METHODIST	8/6/2010	100.00	
PEACHTREE RD UNITED METHODIST	8/22/2010	40 00	
PEACHTREE RD UNITED METHODIST	9/26/2010	100 00	
PEACHTREE RD UNITED METHODIST	11/15/2010	100 00	
PEACHTREE RD UNITED METHODIST	12/9/2010	150 00	2,590 00
PEACHTREE ROAD UNITED METHODIST WOMEN	8/22/2010	30 00	
PEACHTREE ROAD UNITED METHODIST WOMEN	12/9/2010	50 00	80 00
PENFIIELD CHRISTIAN HOME	12/8/2010	2,840 00	
PERIMETER CHURCH ATLANTA	12/30/2010	1,000 00	
REINHARDT UNIVERSITY	4/1/2010	150 00	
RESCUE MISSION	12/30/2010	300 00	
RICHMOND CENTER FOR CHRISTIAN STUDIES	6/12/2010	1,000 00	
ROCHELLE UNITED METHODIST CHURCH	10/19/2010	2,000 00	
ROCHELLE UNITED METHODIST CHURCH	12/30/2010	1,000 00	3,000 00
SALVATION ARMY	11/30/2010	350 00	
SECOND HARVEST OF SOUTHWEST GA	12/13/2010	50 00	
SHORTER UNIVERSITY	9/12/2010	2,500 00	
SHORTER UNIVERSITY	10/19/2010	2,000 00	4,500 00
SPECIAL OLYMPICS ATLANTA	8/22/2010	70 00	
SUSAN G KOMEN 3-DAY FOR THE CURE	2/26/2010	50 00	
TABERNACLE BAPTIST CHURCH	11/25/2010	2,000 00	
TENNESSEE TEMPLE UNIVERSITY	12/8/2010	3,000 00	
THE FLORENCE MCDONNELL CENTER	12/30/2010	1,303 00	
		52,969 00	

Realized Gains and Losses
From 01/01/2010 to 12/31/2010

Fisher- Crum Foundation   Found - Mod Growth & Income   Acct # 2405-9235

Realized Gains and Losses in Non-Taxable or Tax Deferred Accounts

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains	Total Gains
A T & T Corp	04/21/2006	06/21/2010	180 000	4,563 29	4,583 75		-20 46	-20 46
A T & T Corp	04/21/2006	06/21/2010	820 000	20,787 50	20,881 50		-94 00	-94 00
			1,000 000	25,350 79	25,465 25		-114 46	-114 46
AFLAC Inc	10/31/1997	06/21/2010	100 000	4,437 65	1,344 26		3,093 39	3,093 39
AFLAC Inc	10/31/1997	06/21/2010	100 000	4,437 67	1,344 26		3,093 41	3,093 41
AFLAC Inc	10/31/1997	06/21/2010	100 000	4,437 83	1,344 27		3,093 56	3,093 56
AFLAC Inc	10/31/1997	06/21/2010	300 000	13,312 73	4,032 79		9,279 94	9,279 94
AFLAC Inc	10/31/1997	06/21/2010	1,100 000	48,813 35	14,786 92		34,026 43	34,026 43
AFLAC Inc	10/31/1997	06/21/2010	300 000	13,312 73	4,032 79		9,279 94	9,279 94
			2,000 000	88,751 96	26,885 29		61,866 67	61,866 67
American Fd Capital	04/21/2006	06/21/2010	445 315	20,399 88	25,005 25		-4,605 37	-4,605 37
American Fd Capital	06/18/2010	06/21/2010	1 787	81 86	97 05	-15 19		-15 19
			447 102	20,481 74	25,102 30	-15 19	-4,605 37	-4,620 56
Bac Capital Tr	03/21/2006	06/21/2010	500 000	10,520 35	12,500 00		-1,979 65	-1,979 65
Bac Capital Tr	03/21/2006	06/21/2010	500 000	10,520 84	12,500 00		-1,979 16	-1,979 16
			1,000 000	21,041 19	25,000 00		-3,958 81	-3,958 81
Bank of America Corp	11/21/2005	06/21/2010	500 000	7,895 90	23,065 25		15,169 35	-15,169 35
Bank of America Corp	08/07/2007	06/21/2010	500 000	7,895 88	24,333 25		-16,437 37	-16,437 37
			1,000 000	15,791 78	47,398 50		-31,606 72	-31,606 72
Chevrontexaco Corp	11/13/1995	06/21/2010	770 000	58,175 55	17,192 56		40,982 99	40,982 99

Realized Gains and Losses
From 01/01/2010 to 12/31/2010

Fisher- Crum Foundation Found - Mod Growth & Income Acct # 2405-9235

Realized Gains and Losses in Non-Taxable or Tax Deferred Accounts

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains	Total Gains
Chevrontexaco Corp	02/08/2006	06/21/2010	500 000	37,776 34	28,925 25		8,851 09	8,851 09
			1,270 000	95,951 89	46,117 81		49,834 08	49,834 08
Duke Realty Reit	01/14/2004	06/21/2010	2,000 000	40,490 36	50,000 00		-9,509 64	-9,509 64
F P L Group Incorporated	03/16/1994	06/21/2010	50 000	2,581 45	845 70		1,735 75	1,735 75
F P L Group Incorporated	03/16/1994	06/21/2010	100 000	5,163 82	1,691 40		3,472 42	3,472 42
F P L Group Incorporated	03/16/1994	06/21/2010	200 000	10,327 63	3,382 80		6,944 83	6,944 83
F P L Group Incorporated	03/16/1994	06/21/2010	300 000	15,488 75	5,074 20		10,414 55	10,414 55
F P L Group Incorporated	03/16/1994	06/21/2010	100 000	5,163 82	1,691 40		3,472 42	3,472 42
			750 000	38,725 47	12,685 50		26,039 97	26,039 97
Franklin Income Fund	12/16/2009	06/21/2010	24,825 000	51,387 75	51,086 85	300 90		300 90
General Electric	01/17/2006	06/21/2010	100 000	1,609 09	3,503 89		-1,894 80	-1,894 80
General Electric	01/17/2006	06/21/2010	100 000	1,609 10	3,503 89		-1,894 79	-1,894 79
General Electric	01/17/2006	06/21/2010	200 000	3,218 18	7,007 79		-3,789 61	-3,789 61
General Electric	01/17/2006	06/21/2010	300 000	4,826 37	10,511 68		-5,685 31	-5,685 31
			700 000	11,262 74	24,527 25		-13,264 51	-13,264 51
General Electric	12/21/2009	06/21/2010	400 000	9,964 66	9,672 00	292 66		292 66
General Electric	12/21/2009	06/21/2010	730 000	18,185 51	17,650 09	535 42		535 42
			1,130 000	28,150 17	27,322 09	828 08		828 08
General Motors	09/24/2004	06/22/2010	50,000 000	16,200 00	53,130 25		-36,930 25	-36,930 25

Realized Gains and Losses
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Realized Gains and Losses in Non-Taxable or Tax Deferred Accounts

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains	Total Gains
Genl Mtrs Accept	04/14/2003	06/22/2010	40,000 000	37,852 00	40,222 00		-2,370 00	-2,370 00
Goldman Sachs	10/21/2005	06/21/2010	100 000	2,333 16	2,500 00		-166 84	-166 84
Goldman Sachs	10/21/2005	06/21/2010	900 000	20,997 59	22,500 00		-1,502 41	-1,502 41
			1,000 000	23,330 75	25,000 00		-1,669 25	-1,669 25
Hsbc Finance	12/16/2009	06/21/2010	50 000	1,021 30	1,017 00	4 30		4 30
Hsbc Finance	12/16/2009	06/21/2010	100 000	2,055 60	2,034 00	21 60		21 60
Hsbc Finance	12/16/2009	06/21/2010	200 000	4,099 20	4,068 00	31 20		31 20
Hsbc Finance	12/16/2009	06/21/2010	400 000	8,170 40	8,136 00	34 40		34 40
Hsbc Finance	12/16/2009	06/21/2010	500 000	10,197 99	10,170 00	27 99		27 99
Hsbc Finance	12/16/2009	06/21/2010	500 000	10,247 99	10,170 00	77 99		77 99
Hsbc Finance	12/16/2009	06/21/2010	700 000	14,382 19	14,238 00	144 19		144 19
			2,450 000	50,174 67	49,833 00	341 67		341 67
Ishares S&P U S Pfd Fund	12/16/2009	06/21/2010	1,350 000	50,009 05	48,951 00	1,058 05		1,058 05
John Hancock Income Fd	07/28/2008	06/21/2010	600 000	10,420 50	10,505 03		-84 53	-84 53
John Hancock Income Fd	07/28/2008	06/21/2010	2,200 000	38,210 72	38,518 42		-307 70	-307 70
			2,800 000	48,631 22	49,023 45		-392 23	-392 23
Johnson & Johnson	01/18/2006	06/21/2010	400 000	23,595 05	24,821 25		-1,226 20	-1,226 20
Jp Morgan Chase	05/19/2005	06/21/2010	100 000	2,380 05	2,500 00		-119 95	-119 95

Realized Gains and Losses
From 01/01/2010 to 12/31/2010

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Realized Gains and Losses in Non-Taxable or Tax Deferred Accounts

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains	Total Gains
Jp Morgan Chase	05/19/2005	06/21/2010	200 000	4,754 32	5,000 00		-245 68	-245 68
Jp Morgan Chase	05/19/2005	06/21/2010	600 000	14,262 39	15,000 00		-737 61	-737 61
Jp Morgan Chase	05/19/2005	06/21/2010	100 000	2,380 05	2,500 00		-119 95	-119 95
			1,000 000	23,776 81	25,000 00		-1,223 19	-1,223 19
Lehman Cap Tr Vi	01/05/2005	06/21/2010	2,000 000	151 04	50,000 00		-49,848 96	-49,848 96
M S Cap Tr III	03/28/2005	06/21/2010	500 000	10,748 07	12,225 17		-1,477 10	-1,477 10
M S Cap Tr III	03/28/2005	06/21/2010	1,500 000	32,242 74	36,675 52		-4,432 78	-4,432 78
			2,000 000	42,990 81	48,900 69		-5,909 88	-5,909 88
Metlife Inc B	06/23/2005	06/21/2010	1,000 000	23,690 64	25,400 00		-1,709 36	-1,709 36
Mutual Global Discovery	07/21/2009	06/21/2010	824 063	22,134 34	20,005 25	2,129 09		2,129 09
Mutual Global Discovery	06/18/2010	06/21/2010	2 413	64 81	62 90	1 91		1 91
			826 476	22,199 15	20,068 15	2,131 00		2,131 00
Natl Rural Coop	02/10/2005	06/21/2010	27 000	668 11	675 00		-6 89	-6 89
Natl Rural Coop	02/10/2005	06/21/2010	73 000	1,806 38	1,825 00		-18 62	-18 62
Natl Rural Coop	02/10/2005	06/21/2010	100 000	2,455 71	2,500 00		-44 29	-44 29
Natl Rural Coop	02/10/2005	06/21/2010	100 000	2,474 50	2,500 00		-25 50	-25 50
Natl Rural Coop	02/10/2005	06/21/2010	400 000	9,822 46	10,000 00		-177 54	-177 54
Natl Rural Coop	02/10/2005	06/21/2010	600 000	14,733 06	15,000 00		-266 94	-266 94
Natl Rural Coop	02/10/2005	06/21/2010	600 000	14,733 66	15,000 00		-266 34	-266 34

Realized Gains and Losses
From 01/01/2010 to 12/31/2010

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Realized Gains and Losses in Non-Taxable or Tax Deferred Accounts

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains	Total Gains
Natl Rural Coop	02/10/2005	06/21/2010	100 000	2,474 50	2,500 00		-25 50	-25 50
			2,000 000	49,168 38	50,000 00		-831 62	-831 62
Precision Drilling Corp	04/21/2006	06/21/2010	100 000	755 81	3,544 04		-2,788 23	-2,788 23
Precision Drilling Corp	04/21/2006	06/21/2010	100 000	755 87	3,544 04		-2,788 17	-2,788 17
Precision Drilling Corp	04/21/2006	06/21/2010	100 000	755 94	3,544 03		2,788 09	-2,788 09
Precision Drilling Corp	04/21/2006	06/21/2010	100 000	756 10	3,544 04		-2,787 94	-2,787 94
Precision Drilling Corp	04/21/2006	06/21/2010	200 000	1,511 61	7,088 07		-5,576 46	-5,576 46
Precision Drilling Corp	04/21/2006	06/21/2010	100 000	756 10	3,544 03		-2,787 93	-2,787 93
			700 000	5,291 43	24,808 25		-19,516 82	-19,516 82
Public Storage	04/26/2006	06/21/2010	1,000 000	25,130 62	25,000 00		130 62	130 62
Reynolds R J Tob	08/09/2005	06/22/2010	25,000 000	26,307 50	26,102 75		204 75	204 75
Royal Bank	05/12/2005	06/21/2010	100 000	1,140 09	2,500 00		-1,359 91	-1,359 91
Royal Bank	05/12/2005	06/21/2010	400 000	4,556 34	10,000 00		-5,443 66	-5,443 66
Royal Bank	05/12/2005	06/21/2010	500 000	5,695 42	12,500 00		-6,804 58	-6,804 58
			1,000 000	11,391 85	25,000 00		-13,608 15	-13,608 15
Royal Bank	09/24/2007	06/21/2010	100 000	1,260 08	2,500 00		-1,239 92	-1,239 92
Royal Bank	09/24/2007	06/21/2010	900 000	11,331 74	22,500 00		-11,168 26	-11,168 26
			1,000 000	12,591 82	25,000 00		-12,408 18	-12,408 18

Realized Gains and Losses

From 01/01/2010 to 12/31/2010

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Realized Gains and Losses in Non-Taxable or Tax Deferred Accounts

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains	Total Gains
Scudder Rreef Fund II	06/29/2005	06/23/2010	1,500 000	1,720 50	25,360 25		-23,639 75	-23,639 75
The Southern Company	01/24/1994	06/21/2010	500 000	16,926 26	10,775 05		6,151 21	6,151 21
Total Systems Services	06/30/1989	06/21/2010	100 000	1,462 72	0 00		1,462 72	1,462 72
Total Systems Services	06/30/1989	06/21/2010	100 000	1,462 75	0 00		1,462 75	1,462 75
Total Systems Services	06/30/1989	06/21/2010	100 000	1,462 76	0 00		1,462 76	1,462 76
Total Systems Services	06/30/1989	06/21/2010	200 000	2,925 38	0 00		2,925 38	2,925 38
Total Systems Services	06/30/1989	06/21/2010	200 000	2,925 50	0 00		2,925 50	2,925 50
Total Systems Services	06/30/1989	06/21/2010	708 000	10,355 70	0 00		10,355 70	10,355 70
Total Systems Services	06/30/1989	06/21/2010	800 000	11,701 36	0 00		11,701 36	11,701 36
			2,208 000	32,296 17	0 00		32,296 17	32,296 17
United Technologies Corp	01/13/1997	06/21/2010	1,000 000	69,271 87	17,098 71		52,173 16	52,173 16
Vornado Rlty	11/10/2004	06/21/2010	300 000	6,492 21	7,500 00		-1,007 79	-1,007 79
Vornado Rlty	11/10/2004	06/21/2010	700 000	15,149 17	17,500 00		-2,350 83	-2,350 83
			1,000 000	21,641 38	25,000 00		-3,358 62	-3,358 62
Wells Fargo & Co New	01/17/2006	06/21/2010	99 000	2,759 68	26,795 25		-24,035 57	-24,035 57
Wells Fargo & Co New	08/07/2007	06/21/2010	100 000	2,787 55	23,785 47		-20,997 92	-20,997 92
			199 000	5,547 23	50,580 72		-45,033 49	-45,033 49

Realized Gains and Losses
From 01/01/2010 to 12/31/2010

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Realized Gains and Losses in Non-Taxable or Tax Deferred Accounts

Description	Date Acquired	Date Sold	Quantity	Net Proceeds	Cost	Short Term Gains	Long Term Gains	Total Gains
Westinghouse El	02/01/1997	06/22/2010	65,000 000	71,735 95	61,059 70		10,676 25	10,676 25
Short Term Gains				202,002 65	197,358 14	4,644 51		
Long Term Gains				947,005 34	990,367 92		-43,362 58	
Total (Sales)				1,149,007 99	1,187,726 06	4,644 51	-43,362 58	-38,718 07