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
THE NORMAN & EMMY LOU ILLGES FOUNDATION

A Employer identification number
58-6368426

Number and street (or P O box number if mail is not delivered to street address) Room/suite
P.O. BOX 23024

B Telephone number
(706)644-3496

City or town, state, and ZIP code
COLUMBUS, GA 31902

C If exemption application is pending, check here ▶ ☐

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

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

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

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶$ 4,926,960.

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

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

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received			N/A	
	2	Check ▶ ☒ if the foundation is not required to attach Sch B				
	3	Interest on savings and temporary cash investments	242.	242.		STATEMENT 1
	4	Dividends and interest from securities	119,317.	119,317.		STATEMENT 2
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	36,920.			
	b	Gross sales price for all assets on line 6a 1,002,110.				
	7	Capital gain net income (from Part IV, line 2)		36,920.		
	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	156,479.	156,479.		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	29,263.	14,631.		14,632.
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees				
	b	Accounting fees				
	c	Other professional fees				
	17	Interest				
	18	Taxes STMT 3	1,886.	937.		0.
	19	Depreciation and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses STMT 4	500.	250.		250.
	24	**Total operating and administrative expenses.** Add lines 13 through 23	31,649.	15,818.		14,882.
	25	Contributions, gifts, grants paid	193,500.			193,500.
	26	**Total expenses and disbursements.** Add lines 24 and 25	225,149.	15,818.		208,382.
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	<68,670.>			
	b	**Net investment income** (if negative, enter -0-)		140,661.		
	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	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	191,118.	327,684.	327,684.
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	7	Other notes and loans receivable ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U S and state government obligations			
	b	Investments - corporate stock STMT 6	2,409,679.	2,434,938.	2,712,076.
	c	Investments - corporate bonds STMT 7	1,601,883.	1,380,884.	1,432,353.
	11	Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other STMT 8	1,980,997.	1,979,864.	448,550.
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	15	Other assets (describe ▶ ACCRUED INCOME)	5,168.	6,297.	6,297.
	16	**Total assets** (to be completed by all filers)	6,188,845.	6,129,667.	4,926,960.
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	6,188,845.	6,129,667.	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30	**Total net assets or fund balances**	6,188,845.	6,129,667.	
	31	**Total liabilities and net assets/fund balances**	6,188,845.	6,129,667.	

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	6,188,845.
2	Enter amount from Part I, line 27a	2	<68,670.>
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 5	3	9,492.
4	Add lines 1, 2, and 3	4	6,129,667.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	6,129,667.

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	SYNOVUS TRUST-SEE DETAIL	P	VARIOUS	VARIOUS
b	CAPITAL GAINS DIVIDENDS			
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	994,370.		965,190.	29,180.
b	7,740.			7,740.
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				29,180.
b				7,740.
c				
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 } 2 36,920.

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	244,988.	4,306,089.	.056893
2008	262,224.	4,926,919.	.053223
2007	219,538.	5,439,918.	.040357
2006	232,844.	5,010,994.	.046467
2005	243,958.	4,879,957.	.049992

2	Total of line 1, column (d)	2	.246932
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	.049386
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	4,626,076.
5	Multiply line 4 by line 3	5	228,463.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,407.
7	Add lines 5 and 6	7	229,870.
8	Enter qualifying distributions from Part XII, line 4	8	208,382.

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	2,813.
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	2,813.
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	2,813.
6	Credits/Payments				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,048.		
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	1,048.
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	1,765.
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?	4b	X	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see 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)*

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 ▶ JENNIFER WELLBORN Telephone no ▶(706)644-0422

Located at ▶1148 BROADWAY, COLUMBUS, GA ZIP+4 ▶31901

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

			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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	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

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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)?	☒ 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)?		**5b**		X
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? SEE STATEMENT 9	☒ Yes ☐ No			
If "Yes," attach the statement required by Regulations section 53 4945-5(d)				
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No			
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**6b**		X
If "Yes" to 6b, file Form 8870.				
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No			
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	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
SHANNON I. CANDLER 1480 W. WESLEY RD. ATLANTA, GA 30327	DISTRIBUTION COMMITTEE 0.25	0.	0.	0.
SUSAN I. LANIER 1606 TANYARD CREEK RD. LANETT, AL 36863	DISTRIBUTION COMMITTEE 0.25	0.	0.	0.
JUDITH I. HARDING 2326 CARSON DR. COLUMBUS, GA 31906	DISTRIBUTION COMMITTEE 0.25	0.	0.	0.
SYNOVUS TRUST COMPANY, N.A. 1148 BROADWAY COLUMBUS, GA 31901	SUCCESSOR TRUSTEE 2.00	29,263.	0.	0.

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

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

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

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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. 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	4,457,280.
b	Average of monthly cash balances		1b	239,244.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	4,696,524.
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	4,696,524.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	70,448.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	4,626,076.
6	**Minimum investment return.** Enter 5% of line 5		6	231,304.

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	231,304.
2a	Tax on investment income for 2010 from Part VI, line 5	2a 2,813.		
b	Income tax for 2010 (This does not include the tax from Part VI)	2b 292.		
c	Add lines 2a and 2b		2c	3,105.
3	Distributable amount before adjustments Subtract line 2c from line 1		3	228,199.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	228,199.
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	228,199.

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	208,382.
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	208,382.
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	208,382.

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				228,199.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			193,139.	
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 ▶ $ 208,382.				
a Applied to 2009, but not more than line 2a			193,139.	
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				15,243.
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				212,956.
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

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 10				
Total			▶ 3a	193,500.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

023611 12-07-10

Form **990-PF** (2010)

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	242.	
4 Dividends and interest from securities			14	119,317.	
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	36,920.	
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.		156,479.	0.

13 Total. Add line 12, columns (b), (d), and (e) 13 156,479.

(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 | 5-11-11 Date | Vice President Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
ROBERT L. GRIFFIN	ROBERT L. GRIFFIN	5-6-11		

Firm's name ▶ ROBERT L. GRIFFIN, CPA, LLC
122 ENTERPRISE COURT, SUITE D
Firm's EIN ▶
Firm's address ▶ COLUMBUS, GA 31904
Phone no (706)324-3681

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
SYNOVUS TRUST CO.	242.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	242.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
SYNOVUS TRUST CO.	127,057.	7,740.	119,317.
TOTAL TO FM 990-PF, PART I, LN 4	127,057.	7,740.	119,317.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2010 EXCISE TAX	949.	0.		0.
FOREIGN TAXES	937.	937.		0.
TO FORM 990-PF, PG 1, LN 18	1,886.	937.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
MEMBERSHIPS	500.	250.		250.
TO FORM 990-PF, PG 1, LN 23	500.	250.		250.

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

DESCRIPTION	AMOUNT
UNRELATED TRADE OR BUSINESS INCOME (NET)	9,492.
TOTAL TO FORM 990-PF, PART III, LINE 3	9,492.

FORM 990-PF CORPORATE STOCK STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
11,379.763 SENTINEL SMALL CO.	74,126.	89,673.
2,000 COCA COLA CO.	99,750.	131,540.
2,555.649 HARBOR INTL FD.	114,853.	154,745.
3,688.245 EUROPACIFIC GWTH	141,827.	152,435.
2,987.237 ICM SMALL CO.	81,921.	90,483.
39,685.761 SENTINEL COMMON STK FD	1,237,374.	1,244,545.
4,691.224 MUNDER MIDCAP	139,952.	133,465.
5,048.974 LAZARD EM. MKTS	115,701.	109,967.
5,000 EXXON MOBIL	205,157.	365,600.
9,193.206 SENTINEL MID CAP VALUE	132,829.	130,544.
10,358.852 LEUTHOLD ASSET ALLOC	91,448.	109,079.
TOTAL TO FORM 990-PF, PART II, LINE 10B	2,434,938.	2,712,076.

FORM 990-PF CORPORATE BONDS STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
30,219.780 SENTINEL GOVT. SEC.	0.	0.
41,700.576 PIMCO TOTAL RET.	447,933.	452,451.
67,759.079 FEDERATED TOT. RET. BD. FD.	707,638.	755,514.
21,596.516 PIMCO FUNDS LOW DURATION	225,313.	224,388.
TOTAL TO FORM 990-PF, PART II, LINE 10C	1,380,884.	1,432,353.

FORM 990-PF OTHER INVESTMENTS STATEMENT 8

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
525 RIVERVIEW SECURITIES	COST	1,979,864.	448,550.
TOTAL TO FORM 990-PF, PART II, LINE 13		1,979,864.	448,550.

FORM 990-PF EXPENDITURE RESPONSIBILITY STATEMENT STATEMENT 9
PART VII-B, LINE 5C

GRANTEE'S NAME

WEST POINT 2100, INC.

GRANTEE'S ADDRESS

901 3RD AVE.
WEST POINT, GA 31833

GRANT AMOUNT	DATE OF GRANT	AMOUNT EXPENDED
30,000.	12/30/09	10,000.

PURPOSE OF GRANT

SEE LETTER FROM GRANTEE DATED NOVEMBER 9, 2010.

DATES OF REPORTS BY GRANTEE

NOVEMBER 9, 2010

ANY DIVERSION BY GRANTEE

NONE TO THE KNOWLEDGE OF GRANTOR.

RESULTS OF VERIFICATION

TAXPAYER GRANTOR DID NOT CONDUCT AN INDEPENDENT VERIFICATION OF GRANTEE'S REPORT AND HAS NO REASON TO DOUBT ITS ACCURACY OR RELIABILITY.

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ACCT D40K  49A018016                 SYNOVUS TRUST COMPANY, N A                                   PAGE 26
FROM 01/01/2010                      STATEMENT OF CAPITAL GAINS AND LOSSES
TO   12/31/2010                      NORMAN S. & EMMY LOU P  ILLGES FDN.                          RUN 02/01/2011
                                                                                                     08:19:07 PM
                                     TRUST YEAR ENDING  12/31/2010

TAX PREPARER.        RLG
TRUST ADMINISTRATOR: JGW                                LEGEND:  F - FEDERAL      S - STATE      I - INHERITED
INVESTMENT OFFICER.  MTU                                         E - EXEMPT FROM STATE  U - ACQ COST UNKNOWN

PROPERTY DESCRIPTION        SHARES         DATE            SALES PRICE          COST BASIS            GAIN/LOSS    TERM
--------------------        ------         ----            -----------          ----------            ---------    ----

     707 8680  ICM SMALL COMPANY PORTFOLIO #1229 - 00758M220 - MINOR = 496
          SOLD                          01/05/2010             17873.67
          ACQ              668 0470     07/25/2007             16868.19             27156 11            -10287 92    LT15
                            39 8210     04/23/2007              1005.48              1600 01              -594 53    LT15
  ***FOUND UPDATE***
     103 2290  ICM SMALL COMPANY PORTFOLIO #1229 - 00758M220 - MINOR = 496
          SOLD                          06/08/2010              2507 43
          ACQ               49.7610     04/23/2007              1208 69              1999 39              -790 70    LT15
                            53.4680     05/10/2007              1298 74              2143 54              -844 80    LT15
     241 6150  ICM SMALL COMPANY PORTFOLIO #1229 - 00758M220 - MINOR = 496
          SOLD                          12/03/2010              7062.41
          ACQ               17 3330     05/10/2007               506 64               694 88              -188 24    LT15
                            90 9040     08/10/2007              2657 13              3620 69              -963 56    LT15
                            52 7800     03/26/2007              1542.76              2084 80              -542 04    LT15
                            80 5980     04/11/2007              2355.88              3172 34              -816 46    LT15
       9 3600  AMERICAN EUROPACIFIC GROWTH FUND CLASS F2 #616 - 29875E100 - MINOR = 572
          SOLD                          01/05/2010               366.44
          ACQ                8 7890     08/10/2007               344 09               441 55               -97 46    LT15
                               5710     04/23/2007                22 35                28 68                -6 33    LT15
  ***FOUND UPDATE***
     125 5040  AMERICAN EUROPACIFIC GROWTH FUND CLASS F2 #616 - 29875E100 - MINOR = 572
          SOLD                          12/03/2010              5200 89
          ACQ              125 5040     04/23/2007              5200 89              6302 80             -1101 91    LT15
    1000 0000  EXXON MOBIL CORP COM - 30231G102
          SOLD                          12/13/2010             72481 27
          ACQ             1000 0000     05/21/2000             72481 27             41031 30             31449 97    LT15
    9017 4130  FEDERATED TOTAL RETURN BOND FUND - IN #328 - 31428Q101 - MINOR = 592
          SOLD                          01/05/2010             98560.32
          ACQ             9017 4130     08/26/2009             98560 32             96666 67              1893 65    ST
  ***FOUND UPDATE***
    2179 1400  FEDERATED TOTAL RETURN BOND FUND - IN #328 - 31428Q101 - MINOR = 592
          SOLD                          06/08/2010             24101 29
          ACQ             2179 1400     08/26/2009             24101.29             23360 38               740 91    ST
    8530 9540  FEDERATED TOTAL RETURN BOND FUND - IN #328 - 31428Q101 - MINOR = 592
          SOLD                          08/26/2010             96996 95
          ACQ             6081 8500     08/26/2009             69150 64             65197 43              3953 21    ST
                          2449 1040     08/12/2009             27846 31             26058 47              1787 84    LT15
    4864 1600  FEDERATED TOTAL RETURN BOND FUND - IN #328 - 31428Q101 - MINOR = 592
          SOLD                          11/16/2010             55062 29
          ACQ             4864.1600     08/12/2009             55062 29             51754 66              3307 63    LT15
      90 3540  HARBOR INTERNATIONAL FUND - 411511306 - MINOR = 572
          SOLD                          01/05/2010              5078.80
          ACQ               90 3540     08/10/2007              5078.80              6051 92              -973 12    LT15
  ***FOUND UPDATE***
      68 5910  HARBOR INTERNATIONAL FUND - 411511306 - MINOR = 572
          SOLD                          12/03/2010              4109 97
          ACQ               68.5910     08/10/2007              4109 97              4594 24              -484 27    LT15
     157 9280  LAZARD EMERGING MARKETS PORTFOLIO - IN - 52106N889 - MINOR = 572
          SOLD                          01/05/2010              2943 78
          ACQ              157 9280     08/10/2007              2943.78              3731 83              -788 05    LT15
  ***FOUND UPDATE***
     214 3490  LAZARD EMERGING MARKETS PORTFOLIO - IN - 52106N889 - MINOR = 572
          SOLD                          12/03/2010              4625.65
          ACQ               52 0710     08/10/2007              1123 69              1230 44              -106 75    LT15
                           162 2780     05/30/2007              3501 96              3807 04              -305 08    LT15
    3527 5060  LEUTHOLD ASSET ALLOCATION FUND - IS - 527289805 - MINOR = 573
          SOLD                          11/16/2010             35733.64
          ACQ             3527 5060     01/05/2010             35733 64             35239 79               493 85    ST
     543 2660  LEUTHOLD ASSET ALLOCATION FUND - IS - 527289805 - MINOR = 573
          SOLD                          12/03/2010              5693.43
          ACQ              304 5620     01/05/2010              3191 81              3042 57               149 24    ST
                           238 7040     08/26/2010              2501 62              2236 66               264 96    ST
      32 6710  MUNDER MIDCAP CORE GROWTH FUND CLASS Y - 626124242 - MINOR = 570
          SOLD                          01/05/2010               755 03
          ACQ               32 6710     10/03/2007               755 03              1021 30              -266 27    LT15
  ***FOUND UPDATE***
     107 5350  MUNDER MIDCAP CORE GROWTH FUND CLASS Y - 626124242 - MINOR = 570
          SOLD                          06/08/2010              2424 91
          ACQ              107 5350     10/03/2007              2424.91              3361 54              -936 63    LT15
     382 3580  MUNDER MIDCAP CORE GROWTH FUND CLASS Y - 626124242 - MINOR = 570
          SOLD                          12/03/2010             10679 26
          ACQ              382.3580     10/03/2007             10679 26             11952 51             -1273 25    LT15
    2183 1150  PIMCO FUNDS LOW DURATION INST #36 - 693390304 - MINOR = 592
          SOLD                          08/26/2010             23053 69
          ACQ             2183 1150     06/08/2010             23053.69             22769 89               283 80    ST
    1733 3260  PIMCO TOTAL RETURN FD INST #35 - 693390700 - MINOR = 592
          SOLD                          06/08/2010             19309 25
          ACQ             1733 3260     01/05/2010             19309.25             18841 25               468 00    ST
    4883 6880  PIMCO TOTAL RETURN FD INST #35 - 693390700 - MINOR = 592
          SOLD                          08/26/2010             56308.92
          ACQ             4883 6880     01/05/2010             56308.92             53085 69              3223 23    ST
    287.0890  SENTINEL COMMON STOCK FUND CLASS I - 81728B700 - MINOR = 574
          SOLD                          11/16/2010              8483 48
          ACQ              247.6980     05/19/2000              7319 48              9307 39             -1987 91    LT15
                            39 3910     04/23/2007              1164.00              1413 31              -249 31    LT15
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WELCOME TO HISTORIC
WEST POINT, GA

November 09, 2010

Jennifer Wellborn
Synovus Trust Company, N.A.
Foundations and Endowment Services
P.O. Box 23024
Columbus, GA 31902

Dear Ms. Wellborn:

Attached you will find the requested documentation for the funds awarded to the West Point Depot and Museum Restoration Association by The Illges Foundation. This grant in the amount of $30,000 was to be paid in three annual installments of $10,000 for the years 2009, 2010 and 2011. As requested in the original grant application, these funds were used for the construction of a 70' x 30' covered pavilion which is used for community events, regional train watching excursions and also as an expansion of the banquet hall. This donation has allowed completion of the pavilion addition to the building. This documentation shall serve as an Annual ER Report.

A bid of $47,500 was awarded to Zachry Construction on July 16, 2009. (Attachment 1) and work commenced on Jan 06, 2010. In kind services from the City of West Point as well as local contractors in the amount of $6,150 reduced construction cost to $41,350. A payment of $20,000 was paid to Zachry Construction on January 14, 2010 at 50% completion and a payment of $21,350 at 100% completion was issued on May 24, 2010. (See Attachments 2 and 3). Other enhancements such as railings, surface treatments and landscaping will be addressed in 2011.

Our mission statement is: "The Depot and Museum Associations' mission is to create a welcoming gateway for visitors traveling to West Point and for guests to journey back in time to discover the immense pride our community has for the city's southern history and heritage". This expansion is an integral part of that mission statement. The pavilion serves to accommodate the increasing number of guests present at functions held at the depot building as well as the visitors who have enjoyed the hospitality and information available in the museum. It is also used for after school programs centered on local history and historic preservation for middle school classes. A farmers market held on the pavilion is a popular spring and fall event. We are pleased that the state of Georgia recognizes and appreciates this historic restoration and has designated the facility as a Regional Visitors Center.

This expansion has increased the popularity and use of the facility. We are thankful that The Illges Foundation has supported this project. If you need further information, please give me a call at 706-645-6218.

Sincerely,

Delores [illegible]
West Point [illegible]

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TAX PREPARER.        RLG
TRUST ADMINISTRATOR: JGW                                   LEGEND:  F - FEDERAL     S - STATE     I - INHERITED
INVESTMENT OFFICER:  MTU                                            E - EXEMPT FROM STATE  U - ACQ COST UNKNOWN

PROPERTY DESCRIPTION          SHARES        DATE           SALES PRICE         COST BASIS           GAIN/LOSS    TERM
--------------------          ------        ----           -----------         ----------           ---------    ----

      2183 0260  SENTINEL COMMON STOCK FUND CLASS I - 81728B700 - MINOR = 574
              SOLD                      12/03/2010            66909 75
              ACQ         1721.1860     04/23/2007            52754.35           61754 26           -8999 91    LT15
                           461 8400     07/07/2000            14155 40           16526 58           -2371 18    LT15
      2476.2720  SENTINEL SMALL COMPANY FUND CL-I - 81728B825 - MINOR = 496
              SOLD                      01/05/2010            15971.95
              ACQ         2381.8660     07/25/2007            15363.03           19483.66           -4120 63    LT15
                            94.4060     04/23/2007              608 92             752.42            -143 50    LT15
  ***FOUND UPDATE***
       630.9500  SENTINEL SMALL COMPANY FUND CL-I - 81728B825 - MINOR = 496
              SOLD                      06/08/2010             4025.46
              ACQ          319.8780     04/23/2007             2040.82            2549 42            -508 60    LT15
                           311.0720     05/10/2007             1984 64            2473 02            -488 38    LT15
       912 8950  SENTINEL SMALL COMPANY FUND CL-I - 81728B825 - MINOR = 496
              SOLD                      12/03/2010             6992.77
              ACQ           65.5220     05/10/2007              501 90             520 90             -19 00    LT15
                           374 9180     03/07/2006             2871.87            2928 11             -56 24    LT15
                           355 7210     03/26/2007             2724 82            2774 62             -49 80    LT15
                           116 7340     02/08/2006              894 18             909 36             -15 18    LT15
        13.9380  SENTINEL MID CAP VALUE FUND CLASS I - 81728B833 - MINOR = 570
              SOLD                      01/05/2010              171 72
              ACQ           13.9380     07/25/2007              171 72             252 42             -80 70    LT15
  ***FOUND UPDATE***
       204 6130  SENTINEL MID CAP VALUE FUND CLASS I - 81728B833 - MINOR = 570
              SOLD                      06/08/2010             2434 89
              ACQ          204 6130     07/25/2007             2434.89            3705 54           -1270 65    LT15
       622 7480  SENTINEL MID CAP VALUE FUND CLASS I - 81728B833 - MINOR = 570
              SOLD                      12/03/2010             8843.03
              ACQ          622 7480     07/25/2007             8843 03           11277.96           -2434 93    LT15
      6892 7300  SENTINEL GOVERNMENT SECURITIES FUND CLASS I #490 - 81728B874 - MINOR = 495
              SOLD                      01/05/2010            73476 50
              ACQ         6892.7300     02/22/2001            73476.50           70179 72            3296 78    LT15
  ***FOUND UPDATE***
     23327 0500  SENTINEL GOVERNMENT SECURITIES FUND CLASS I #490 - 81728B874 - MINOR = 495
              SOLD                      06/08/2010           256131 01
              ACQ         9789 1130     02/22/2001           107484 46           99669 82            7814 64    LT15
                          5845 1770     10/10/2006            64180.04           59461 62            4718 42    LT15
                          7692.7600     05/19/2000            84466 51           74969 41            9497 10    LT15
                                                       ---------------    ---------------
                                        TOTALS               994369 85          965189 91
                                                       ===============    ===============


SUMMARY OF CAPITAL GAINS/LOSSES
-------------------------------

FEDERAL                    SHORT TERM   LONG TERM 28%   LONG TERM 15%      ST WASH SALE     LT WASH SALE      1250 GAIN
                          ------------    ------------    ------------      ------------     ------------   ------------
SUBTOTAL FROM ABOVE          11470 85            0 00        17709 09              0.00             0.00           0 00*
COMMON TRUST FUND                0.00            0.00            0.00                                              0.00
CAPITAL GAIN DIVIDENDS           0 00            0.00         7739.69                                              0.00
                          ------------    ------------    ------------      ------------     ------------   ------------
                             11470 85            0 00        25448.78              0 00             0 00           0 00
                          ============    ============    ============      ============     ============   ============
STATE

SUBTOTAL FROM ABOVE          11470 85            0 00        17709 09              0 00             0.00           0 00*
COMMON TRUST FUND                0.00            0 00            0.00                                              0 00
CAPITAL GAIN DIVIDENDS           0 00            0.00         7739.69                                              0 00
                          ------------    ------------    ------------      ------------     ------------   ------------
                             11470.85            0 00        25448.78              0 00             0 00           0.00
                          ============    ============    ============      ============     ============   ============
                                                                             * - 1250 GAIN DETAILED ON TRANS PAGES, NOT ABOVE


CAPITAL LOSS CARRYOVER
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FEDERAL                          0.00                            0.00

GEORGIA                           N/A                             N/A
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FORM 990-PF

GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

STATEMENT 10

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AUBURN UNIVERSITY FOUNDATION 317 SOUTH COLLEGE ST. AUBURN, AL 36849	NONE EDUCATION-RURAL STUDIO PROJECT	PUBLIC CHARITY	20,000.
BOYS & GIRLS CLUBS OF CHATT. VALLEY 1700 BUENA VISTA RD. COLUMBUS, GA 31906	NONE YOUTH DEVELOPMENT	PUBLIC CHARITY	1,000.
SPECIAL OLYMPICS OF GEORGIA 4000 DEKALB TECHNOLOGY PKWY. ATLANTA, GA 30340	NONE SPECIAL OLYMPICS	PUBLIC CHARITY	1,000.
COLUMBUS STATE UNIV. FDN. 4225 UNIVERSITY AVE. COLUMBUS, GA 31907	NONE EDUCATION-SCHWOB SCHOOL OF MUSIC	PUBLIC CHARITY	20,000.
COLUMBUS STATE UNIV. FOUNDATION 4225 UNIVERSITY AVE. COLUMBUS, GA 31907	NONE EDUCATION-FORT FDN. MATCH AND GALLERY	PUBLIC CHARITY	50,000.
COLUMBUS BALLET 1004 BROADWAY COLUMBUS, GA 31901	NONE FINE ARTS	PUBLIC CHARITY	1,500.
PAWS HUMANE 4900 MILGEN RD. COLUMBUS, GA 31907	NONE ANIMAL SHELTER	PUBLIC CHARITY	40,000.
NEW HORIZON COMMUNITY THEATRE 411 W. 8TH STREET WEST POINT, GA 31833	NONE FINE ARTS	PUBLIC CHARITY	10,000.

UNITED WAY 1100 5TH AVENUE COLUMBUS, GA 31901	NONE 2010 PLEDGE	PUBLIC CHARITY	5,000.
UNIVERSITY OF GEORGIA FDN. 394 S. MILLEDGE AVE. ATHENS, GA 30602	NONE UGA PRESS FRIENDS FUND	PUBLIC CHARITY	10,000.
WEST POINT 2100, INC. 901 3RD AVE. WEST POINT, GA 31833	NONE HISTORICAL PRESERVATION	PRIVATE FDN.	10,000.
YMCA OF METROPOLITAN COLUMBUS 118E 11TH ST COLUMBUS, GA 31901	NONE YOUTH DEVELOPMENT	PUBLIC CHARITY	25,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			193,500.