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Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

2010

Department of the Treasury
Internal Revenue Service

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

For calendar year 2010, or tax year beginning , 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 COMEGYS BIGHT CHARITABLE FOUNDATION		A Employer identification number 63-1083896
Number and street (or P O box number if mail is not delivered to street address) 5306 JOHNSONTOWN ROAD		B Telephone number (205) 429-3333
City or town, state, and ZIP code CHESTERTOWN, MD 21620		C If exemption application is pending, check here ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,594,574. (Part I, column (d) must be on cash basis.)	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received					
2 Check ☒ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		30,621.	30,621.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		<32,817.>			
b Gross sales price for all assets on line 6a	165,725.				
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		<2,196.>	30,621.	0.	
13 Compensation of officers, directors, trustees, etc.		16,447.	16,447.	0.	0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees	STMT 2	1,825.	912.	0.	913.
c Other professional fees					
17 Interest					
18 Taxes					
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses					
24 Total operating and administrative expenses. Add lines 13 through 23		18,272.	17,359.	0.	913.
25 Contributions, gifts, grants paid		56,560.			56,560.
26 Total expenses and disbursements. Add lines 24 and 25		74,832.	17,359.	0.	57,473.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<77,028.>			
b Net investment income (if negative, enter -0-)			13,262.		
c Adjusted net income (if negative, enter -0-)				0.	

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	63,084.	63,160.	63,160.
	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 3	1,505,010.	1,427,906.	1,531,414.
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	1,568,094.	1,491,066.	1,594,574.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	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	1,568,094.	1,491,066.	
30 Total net assets or fund balances	1,568,094.	1,491,066.		
31 Total liabilities and net assets/fund balances	1,568,094.	1,491,066.		

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	1,568,094.
2 Enter amount from Part I, line 27a	2	<77,028.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,491,066.
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	1,491,066.

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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 SMITH BARNEY--SCHEDULE ATTACHED			
b SMITH BARNEY--SCHEDULE ATTACHED			
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 462.		483.	<21.>
b 165,263.		198,059.	<32,796.>
c			
d			
e			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			<21.>
b			<32,796.>
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	<32,817.>
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	27,043.	1,221,928.	.022131
2008	102,021.	1,637,758.	.062293
2007	5,493.	1,849,862.	.002969
2006	110,295.	1,753,155.	.062912
2005	110,250.	1,734,378.	.063567

2 Total of line 1, column (d)	2	.213872
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	.042774
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	1,481,697.
5 Multiply line 4 by line 3	5	63,378.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	133.
7 Add lines 5 and 6	7	63,511.
8 Enter qualifying distributions from Part XII, line 4	8	57,473.

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	265.
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	265.
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	265.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,044.	
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	1,044.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	779.	
11 Enter the amount of line 10 to be: Credited to 2011 estimated tax ☐ Refunded ☐	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☐ \$ 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.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ AL		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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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? Website address ► N/A	13	X	
14	The books are in care of ► DANIEL C. HARDMAN Telephone no. ► 205-429-3333 Located at ► 16555 COUNTY HIGHWAY 26, BLOUNTSVILLE, AL ZIP+4 ► 35031			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

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)? Organizations relying on a current notice regarding disaster assistance check here ► ☐	1b	X
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)?

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

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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

7b

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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
VIRGINIA U. COLLIER	PRESIDENT			
5306 JOHNSONTOWN ROAD				
CHESTERTOWN, MD 21620	0.00	0.	0.	0.
THOMAS A. COLLIER	DIRECTOR			
5306 JOHNSONTOWN ROAD				
CHESTERTOWN, MD 21620	5.00	16,447.	0.	0.
SAMUEL E. UPCHURCH	DIRECTOR			
3828 FOREST GLEN DRIVE				
BIRMINGHAM, AL 35213	0.00	0.	0.	0.

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

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

Total number of other employees paid over \$50,000

0

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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	1,424,054.
b Average of monthly cash balances	1b	80,207.
c Fair market value of all other assets	1c	
d Total (add lines 1a, b, and c)	1d	1,504,261.
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	1,504,261.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	22,564.
5 Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,481,697.
6 Minimum investment return. Enter 5% of line 5	6	74,085.

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	74,085.
2a Tax on investment income for 2010 from Part VI, line 5	2a	265.
b Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	265.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	73,820.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	73,820.
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	73,820.

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	57,473.
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	57,473.
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	57,473.

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.

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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				73,820.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			50,421.	
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: ► \$ 57,473.				
a Applied to 2009, but not more than line 2a			50,421.	
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				7,052.
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				66,768.
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)

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) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	30,621.	
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	<32,817.>	
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.		<2,196.>	0.
13 Total. Add line 12, columns (b), (d), and (e)				13	<2,196.>

(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).

N/A

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CITIGROUP SMITH BARNEY	30,621.	0.	30,621.
TOTAL TO FM 990-PF, PART I, LN 4	30,621.	0.	30,621.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
HARDMAN LLC--ACCOUNTING	1,825.	912.	0.	913.
TO FORM 990-PF, PG 1, LN 16B	1,825.	912.	0.	913.

FORM 990-PF	CORPORATE STOCK	STATEMENT	3
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SMITH BARNEY--CORP STOCKS	1,427,906.	1,531,414.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,427,906.	1,531,414.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT	4
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NAME OF MANAGER

VIRGINIA U. COLLIER
THOMAS A. COLLIER

FORM 990-PF	GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR	STATEMENT	5
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RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ACADEMY ART MUSEUM 108 SOUTH STREET EASTON, MD 21601	N/A GENERAL	PUBLIC	1,150.
CHESTERTOWN VOLUNTEER FIRE DEPARTMENT 211 MAPLE AVENUE CHESTERTOWN, MD 21620	N/A GENERAL	PUBLIC	100.
DEL E. WEBB CENTER 1090 S. VULTURE MINE RD WICKENBURG, AZ 85390	N/A GENERAL	PUBLIC	3,000.
DESERT CABELLERS WESTERN MUSEUM 21 NORTH FRONTIER STREET WICKENBURG, AZ 85390	N/A GENERAL	PUBLIC	250.
EASTON ACADEMY OF THE ARTS 106 SOUTH ST. EASTON, MD 21601	N/A GENERAL	PUBLIC	5,000.
EMMANUEL EPISCOPAL CHURCH P. O. BOX 875 CHESTERTOWN, MD 21620	N/A GENERAL	PUBLIC	3,000.
KENT & QUEEN ANNE'S RESCUE SQUAD 140 MORGNEC ROAD CHESTERTOWN, MD 21620	N/A GENERAL	PUBLIC	100.
KENT SCHOOL 6788 WILKINS LANE CHESTERTOWN, MD 21620	N/A GENERAL	PUBLIC	4,000.

THE COMEGYS BIGHT CHARITABLE FOUNDATION

63-1083896

MARYLAND HISTORICAL SOCIETY 201 WEST MONUMENT STREET BALTIMORE, MD 212014674	N/A GENERAL	PUBLIC	10,700.
MARYLAND INSTITUTE COLLEGE OF ART 1300 MOUNT ROYAL AVENUE BALTIMORE, MD 21217	N/A GENERAL	PUBLIC	1,000.
SULTANA PROJECTS, INC. P. O. BOX 524 CHESTERTOWN, MD 21620	N/A GENERAL	PUBLIC	1,000.
SWEET BRIAR COLLEGE 134 CHAPEL ROAD SWEET BRIAR, VA 24595	N/A GENERAL	PUBLIC	1,000.
THE HILL SCHOOL 717 HIGH STREET POTTSTOWN, PA 194645791	N/A GENERAL	PUBLIC	1,000.
THE METROPOLITAN OPERA LINCOLN CENTER NEW YORK, NY 10023	N/A GENERAL	PUBLIC	3,910.
UNITED WAY OF KENT COUNTY P. O. BOX 594 CHESTERTOWN, MD 21620	N/A GENERAL	PUBLIC	10,000.
WASHINGTON COLLEGE 300 WASHINGTON AVENUE CHESTERTOWN, MD 21620	N/A GENERAL	PUBLIC	10,000.
WBJC 6776 REISTERSTOWN RD, SUITE 202 BALTIMORE, MD 21215	N/A GENERAL	PUBLIC	250.
YALE UNIVERSITY P. O. BOX 2038 NEW HAVEN, CT 06521	N/A GENERAL	PUBLIC	100.

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GROTON SCHOOL N/A
P. O. BOX 991 GROTON, MA 01450 GENERAL

PUBLIC

1,000.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

56,560.

Details of Earnings 2010 - continued

Dividends and Distributions, Section 1

Reference number	Description	Total dividends	Qualified dividends	Short term capital gains	Total capital gain distributions	Unrecaptured Sec 1250 gain	Section 1202 gain	Alternative minimum tax
160003100	742718109000 PROCTER & GAMBLE CO	\$ 1,923.12	\$ 1,923.12					
160003200	882508104000 TEXAS INSTRUMENTS INC	490.00	490.00					
160003300	885160101000 THOR INDUSTRIES INC	98.00	98.00					
160003400	891027104000 TORCHMARK CORP	3,455.65	3,455.65					
160003500	92343V104000 VERIZON COMMUNICATIONS	837.50	837.50					
160003600	949746101000 WELLS FARGO & CO NEW	407.00	407.00					
160003700	97381W104000 WINDSTREAM CORP	34.50	34.50					
Totals		\$ 30,621.74	\$ 30,511.79					

Details of Short Term Gain (Loss) 2010

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

Reference number	Quantity	Security Description	Opening Trade Date	Closing Trade Date	Sale Proceeds	Cost	(Loss)	Gain
125000080	.0099	FRONTIER COMMUNICATIONS CORP CASH IN LIEU OF .01986 RECORD 06/07/10 PAY 07/01/10 FROM: 92343V104000 (SPINOFF)	03/29/10	07/02/10	\$.07	\$.08	(\$.01)	
125000090	60	FRONTIER COMMUNICATIONS CORP ORIGINAL S/D 08/03/10 B/C 6D TRADE AS OF 07/29/10	03/29/10	07/29/10	461.57	483.23	(21.66)	
Total					\$ 461.64	\$ 483.31	(\$ 21.67)	



Ref: 00003050 00023768

THE COMEGYS BIGHT CHARITABLE

Account Number 834-05342-16 114

Details of Long Term Gain (Loss) 2010

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

Reference number	Quantity	Security Description	Opening Trade Date	Closing Trade Date	Sale Proceeds	Cost	(Loss)	Gain
125000010	18.7143 249.5238 124.7619	TYCO ELECTRONICS LTD	11/30/99	12/13/10	\$ 618.50	\$ 877.29	(\$ 258.79)	
			04/19/01		8,246.70	14,651.16	(6,404.46)	
			05/05/06		4,123.35	4,157.23	(33.88)	
125000020	28	ADC TELECOMMUNICATIONS INC NEW	05/24/00	07/29/10	347.63	5,933.45	(5,585.82)	
		ORIGINAL S/D 08/03/10 B/C 6D						
		CGMI AND/OR ITS AFFILIATES						
		TRADE AS OF 07/29/10						
125000030	45.1111 10.8839	AT&T INC	09/24/99	07/29/10	1,182.81	3,580.51	(2,397.70)	
		ORIGINAL S/D 08/03/10 B/C 6D	03/07/00		285.51	1,074.91	(789.40)	
		TRADE AS OF 07/29/10						
125000040	33	ALCATEL-LUCENT ADR	08/16/00	02/11/10	77.17	5,583.76	(5,506.59)	
125000050	85	ALTERA CORP	10/31/00	07/29/10	2,358.71	3,517.66	(1,158.95)	
		ORIGINAL S/D 08/03/10 B/C 6D						
		CGMI AND/OR ITS AFFILIATES						
		TRADE AS OF 07/29/10						
125000060	135 85	BROADRIDGE FINANCIAL SOLUTIONS INC	10/24/96	07/29/10	2,765.16	1,090.05		1,675.11
		ORIGINAL S/D 08/03/10 B/C 6D	01/14/99		1,741.02	1,233.86		507.16
		TRADE AS OF 07/29/10						
125000070	200	EMERSON ELECTRIC CO	12/11/98	04/07/10	9,948.29	6,107.33		3,840.96
125000080	.0099	FRONTIER COMMUNICATIONS CORP	03/29/99	07/02/10	.07	.13	(.06)	
		CASH IN LIEU OF .01986						
		RECORD 06/07/10 PAY 07/01/10						
		FROM: 92343V104000 (SPINOFF)						
125000090	60	FRONTIER COMMUNICATIONS CORP	03/29/99	07/29/10	461.57	776.56	(314.99)	
		ORIGINAL S/D 08/03/10 B/C 6D						
		TRADE AS OF 07/29/10						
125000100	280 120	GAP INC DELAWARE	08/11/00	04/08/10	6,742.58	7,370.67	(628.09)	
			08/18/06		2,880.67	2,880.67		

THE COMEGYS BIGHT CHARITABLE
Account Number 834-05342-16 114

Details of Long Term Gain (Loss) 2010 - continued

Reference number	Quantity	Security Description	Opening Trade Date	Closing Trade Date	Sale Proceeds	Cost	(Loss)	Gain
125000130	250	MICROSOFT CORP	03/01/00	07/29/10	\$ 6,390.81	\$ 11,648.20	(\$ 5,257.39)	
	80	CGMI AND/OR ITS AFFILIATES	03/02/00		2,045.06	3,685.00	(1,639.94)	
	170		05/11/00		4,345.75	5,748.39	(1,402.64)	
125000140	170	ORACLE CORP	08/03/99	02/24/10	4,122.85	1,576.38		2,546.47
	230	CGMI AND/OR ITS AFFILIATES	09/15/00		5,577.97	9,307.66	(3,729.69)	
125000150	150	PPG INDUSTRIES INC	04/07/98	11/05/10	11,739.83	10,208.63		1,531.20
	50		09/02/98		3,913.28	2,627.58		1,285.70
125000160	590	PFIZER INC	01/13/00	11/05/10	9,937.78	21,485.50	(11,547.72)	
	410		02/23/00		6,905.91	13,633.32	(6,727.41)	
125000170	200	THOR INDUSTRIES INC	09/01/05	06/10/10	5,109.79	6,723.53	(1,613.74)	
	500		04/10/08		12,774.46	14,330.19	(1,555.73)	
125000180	300	WELLS FARGO & CO NEW	10/24/96	05/04/10	9,854.53	3,206.25		6,648.28
125000190	46	WINDSTREAM CORP	02/03/00	07/29/10	537.27	585.42	(48.15)	
		ORIGINAL S/D 08/03/10 B/C 6D						
		CGMI AND/OR ITS AFFILIATES						
		TRADE AS OF 07/29/10						
Total					\$ 165,263.08	\$ 198,058.85	(\$ 62,230.45)	\$ 29,434.68

Details of Deposits and Withdrawals 2010

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

Withdrawals

Reference number	Date	Description	Referral number	Amount
220000100	12/16/10	MONEY TRANSFER 12/16/10MH THRU JP MORGAN CHASE BANK COMEGYS BIGHT CHARITABLE TRUST , 5306 JOHNSON TOWN RD., CHEST ERTOWN, MD REFERENCE # 43331304		\$ 16,446.96
Total				\$ 16,446.96

