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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 JAMES G. CUMMINGS FOUNDATION C/O ROBERT PETERSEN & RANDY DECAMINADA		A Employer identification number 68-6170773
Number and street (or P O box number if mail is not delivered to street address) P.O. BOX 759	Room/suite	B Telephone number (707)964-6782
City or town, state, and ZIP code FORT BRAGG, CA 95437		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 3,895,162.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>	(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			N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	81,876.	67,953.		STATEMENT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	14,314.			STATEMENT 2
b Gross sales price for all assets on line 6a 944,795.				
7 Capital gain net income (from Part IV, line 2)		14,329.		
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	76,496.	76,496.		STATEMENT 3
12 Total Add lines 1 through 11	172,686.	158,778.		
13 Compensation of officers, directors, trustees, etc	64,000.	27,200.		36,800.
14 Other employed salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees STMT 4	3,680.	1,840.		1,840.
b Accounting fees STMT 5	17,841.	13,311.		4,530.
c Other professional fees STMT 6	11,094.	11,094.		0.
17 Interest				
18 Taxes STMT 7	3,706.	1,231.		0.
19 Depreciation and depletion	15.	0.		
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 8	22,465.	7,496.		14,969.
24 Total operating and administrative expenses Add lines 13 through 23	122,801.	62,172.		58,139.
25 Contributions, gifts, grants paid	140,000.			140,000.
26 Total expenses and disbursements. Add lines 24 and 25	262,801.	62,172.		198,139.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	<90,115.>			
b Net investment income (if negative, enter -0-)		96,606.		
c Adjusted net income (if negative, enter -0-)			N/A	

JAMES G. CUMMINGS FOUNDATION

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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		304,652.	218,441.	218,441.	
	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 STMT 9 ▶ 1,014,411.					
		Less: allowance for doubtful accounts ▶ 0.		1,050,835.	1,014,411.	1,014,411.	
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments - U.S. and state government obligations STMT 10		217,642.	373,994.	382,148.	
	b	Investments - corporate stock STMT 11		641,459.	887,618.	1,013,224.	
	c	Investments - corporate bonds STMT 12		1,293,417.	864,902.	893,002.	
	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 ▶		30.	0.	0.		
15	Other assets (describe ▶ STATEMENT 13)		271,367.	329,921.	373,936.		
16	Total assets (to be completed by all filers)		3,779,402.	3,689,287.	3,895,162.		
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 ▶ <input type="checkbox"/>		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 ▶ <input checked="" type="checkbox"/>		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		3,779,402.	3,689,287.			
30	Total net assets or fund balances		3,779,402.	3,689,287.			
31	Total liabilities and net assets/fund balances		3,779,402.	3,689,287.			

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	3,779,402.
2	Enter amount from Part I, line 27a	2	<90,115.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	3,689,287.
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	3,689,287.

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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 RBC ACCOUNTS - VARIOUS	P	VARIOUS	VARIOUS
b RBC ACCOUNTS - VARIOUS	P	VARIOUS	VARIOUS
c CAPITAL GAINS DIVIDENDS			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 572,284.		539,696.	32,588.
b 365,175.		390,770.	<25,595.>
c 7,336.			7,336.
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			32,588.
b			<25,595.>
c			7,336.
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	14,329.
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	181,761.	3,656,237.	.049713
2008	146,133.	4,045,940.	.036118
2007	128,869.	3,765,114.	.034227
2006	124,204.	4,023,058.	.030873
2005	143,750.	3,504,085.	.041024

2 Total of line 1, column (d)	2	.191955
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	.038391
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	3,601,704.
5 Multiply line 4 by line 3	5	138,273.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	966.
7 Add lines 5 and 6	7	139,239.
8 Enter qualifying distributions from Part XII, line 4	8	198,139.

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.

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Part VI Expiise 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 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	966.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3	Add lines 1 and 2	3	966.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	966.
6	Credits/Payments:		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,980.
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	1,980.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	1,014.
11	Enter the amount of line 10 to be: Credited to 2011 estimated tax <input type="checkbox"/> 1,014. Refunded <input checked="" type="checkbox"/>	11	0.

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		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 ► NONE	13	X	
14	The books are in care of ► ROBERT PETERSEN & RANDY DECAMINADA Telephone no. ► (707) 964-6782 Located at ► P.O. BOX 759, FORT BRAGG, CA ZIP+4 ► 95437			
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 ► <input type="checkbox"/>	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010) N/A	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? Yes No

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

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? Yes No **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? Yes No **N/A**

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No 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? Yes No **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
ROBERT C. PETERSEN P.O. BOX 759 FORT BRAGG, CA 95437	TRUSTEE 5.00	32,000.	0.	0.
RANDY DECAMINADA P.O. BOX 759 FORT BRAGG, CA 95437	TRUSTEE 5.00	32,000.	0.	0.

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

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

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

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

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

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

Total number of others receiving over \$50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

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

Total. Add lines 1 through 3 ▶ 0.

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	1,951,711.
b	Average of monthly cash balances	1b	359,746.
c	Fair market value of all other assets	1c	1,345,095.
d	Total (add lines 1a, b, and c)	1d	3,656,552.
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	3,656,552.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	54,848.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,601,704.
6	Minimum investment return. Enter 5% of line 5	6	180,085.

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	180,085.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	966.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	966.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	179,119.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	179,119.
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	179,119.

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	198,139.
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	198,139.
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	966.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	197,173.

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.

JAMES G. CUMMINGS FOUNDATION

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				179,119.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			181,992.	
b Total for prior years: 2008 , _____ , _____		3,917.		
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: ▶ \$ 198,139.				
a Applied to 2009, but not more than line 2a			181,992.	
b Applied to undistributed income of prior years (Election required - see instructions) *		3,917.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				12,230.
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				166,889.
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				

* SEE STATEMENT 14

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				(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
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:

SEE STATEMENT 15

- 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	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
Name and address (home or business)				
a Paid during the year				
SEE STATEMENT 16				
Total			▶ 3a	140,000.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
RBC ACCOUNTS	89,212.	7,336.	81,876.
TOTAL TO FM 990-PF, PART I, LN 4	89,212.	7,336.	81,876.

FORM 990-PF GAIN OR (LOSS) FROM SALE OF ASSETS STATEMENT 2

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	MANNER ACQUIRED (E) DEPREC.	DATE ACQUIRED (F) GAIN OR LOSS	DATE SOLD
RBC ACCOUNTS - VARIOUS				PURCHASED	VARIOUS	VARIOUS
	572,284.	539,696.	0.		0.	32,588.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	MANNER ACQUIRED (E) DEPREC.	DATE ACQUIRED (F) GAIN OR LOSS	DATE SOLD
RBC ACCOUNTS - VARIOUS				PURCHASED	VARIOUS	VARIOUS
	365,175.	390,770.	0.		0.	<25,595.>

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	MANNER ACQUIRED (E) DEPREC.	DATE ACQUIRED (F) GAIN OR LOSS	DATE SOLD
COMPUTER				PURCHASED	02/15/05	12/31/10
	0.	508.	0.		493.	<15.>

NET GAIN OR LOSS FROM SALE OF ASSETS						6,978.
CAPITAL GAINS DIVIDENDS FROM PART IV						7,336.
TOTAL TO FORM 990-PF, PART I, LINE 6A						14,314.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
INTEREST INCOME	65,714.	65,714.	
MISCELLANEOUS	13.	13.	
ML WINTON FUTUREACCESS LLC INCOME	10,769.	10,769.	
TOTAL TO FORM 990-PF, PART I, LINE 11	76,496.	76,496.	

FORM 990-PF LEGAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	3,680.	1,840.		1,840.
TO FM 990-PF, PG 1, LN 16A	3,680.	1,840.		1,840.

FORM 990-PF ACCOUNTING FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	17,563.	13,172.		4,391.
BOOKKEEPING SERVICES	278.	139.		139.
TO FORM 990-PF, PG 1, LN 16B	17,841.	13,311.		4,530.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT	11,094.	11,094.		0.
TO FORM 990-PF, PG 1, LN 16C	11,094.	11,094.		0.

FORM 990-PF	TAXES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAX PAID ON DIVIDENDS	1,231.	1,231.		0.
OTHER TAXES	2,475.	0.		0.
TO FORM 990-PF, PG 1, LN 18	3,706.	1,231.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT 8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OUTSIDE SERVICES	3,000.	1,500.		1,500.
BANK SERVICE CHARGES	78.	39.		39.
INSURANCE	16,573.	3,315.		13,258.
OFFICE SUPPLIES	344.	172.		172.
MISCELLANEOUS	2,470.	2,470.		0.
TO FORM 990-PF, PG 1, LN 23	22,465.	7,496.		14,969.

FORM 990-PF OTHER NOTES AND LOANS REPORTED SEPARATELY STATEMENT 9

<u>BORROWER'S NAME</u>	<u>TERMS OF REPAYMENT</u>	<u>INTEREST RATE</u>
DOMINIC AND JULIETTE AFFINITO	INTEREST ONLY FOR 5 YRS, THEN AMORTIZED OVER THE REMAINING	6.50%

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>
02/28/05	02/28/15	993,567.	REAL PROPERTY	0.

<u>SECURITY PROVIDED BY BORROWER</u>	<u>PURPOSE OF LOAN</u>
DEED OF TRUST ON REAL PROPERTY AT 32200 NORTH HARBOR DRIVE, FORT BRAGG, CA	TO PURCHASE 32200 NORTH HARBOR DRIVE FROM THE JAMES G. CUMMINGS FOUNDATION

<u>RELATIONSHIP OF BORROWER</u>	<u>BALANCE DUE</u>	<u>DOUBTFUL ACCT ALLOWANCE</u>	<u>FMV OF LOAN</u>
	925,374.	0.	925,374.

<u>BORROWER'S NAME</u>	<u>TERMS OF REPAYMENT</u>	<u>INTEREST RATE</u>
TONY MADRIGAL DBA EL MEXICANO RESTAURANT	MONTHLY PAYMENTS AMORTIZED OVER 15 YEARS	7.00%

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>
10/03/04	10/03/14	125,000.	REAL PROPERTY	0.

<u>SECURITY PROVIDED BY BORROWER</u>	<u>PURPOSE OF LOAN</u>
FIRST DEED OF TRUST ON REAL PROPERTY AT 32351 NORTH HARBOR DRIVE, FORT BRAGG	TO PURCHASE 32351 NORTH HARBOR DRIVE FROM THE JAMES G. CUMMINGS FOUNDATION

<u>RELATIONSHIP OF BORROWER</u>	<u>BALANCE DUE</u>	<u>DOUBTFUL ACCT ALLOWANCE</u>	<u>FMV OF LOAN</u>
	89,037.	0.	89,037.

TOTAL TO FORM 990-PF, PART II, LINE 7	1,014,411.	0.	1,014,411.
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FORM 990-PF U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS STATEMENT 10

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
VARIOUS MUNICIPAL BONDS		X	373,994.	382,148.
TOTAL U.S. GOVERNMENT OBLIGATIONS				
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS			373,994.	382,148.
TOTAL TO FORM 990-PF, PART II, LINE 10A			373,994.	382,148.

FORM 990-PF CORPORATE STOCK STATEMENT 11

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VARIOUS U.S. CORPORATE EQUITIES	356,036.	384,955.
VARIOUS INTERNATIONAL CORPORATE EQUITIES	531,582.	628,269.
TOTAL TO FORM 990-PF, PART II, LINE 10B	887,618.	1,013,224.

FORM 990-PF CORPORATE BONDS STATEMENT 12

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VARIOUS CORPORATE BONDS	864,902.	893,002.
TOTAL TO FORM 990-PF, PART II, LINE 10C	864,902.	893,002.

FORM 990-PF OTHER ASSETS STATEMENT 13

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
OTHER ASSETS	30,510.	0.	0.
ACCRUED INTEREST RECEIVABLE	0.	8.	8.
INVESTMENT INCOME RECEIVABLE	0.	5,889.	5,889.
ML WINTON FUTURACCESS LLC	75,000.	85,768.	109,942.
1,645 SH THE ENDOWMENT TEI FUND	99,942.	99,942.	92,717.
600/7,000 SH ISHARES GOLD TRUST	65,915.	77,216.	97,300.

1,633 SH SHARES S&P N AMERICAN NATURAL RESOURCES SECTOR	0.	61,098.	68,080.
TO FORM 990-PF, PART II, LINE 15	271,367.	329,921.	373,936.

FORM 990-PF

ELECTION UNDER REGULATIONS SECTION
53.4942(A)-3(D)(2) TO APPLY
EXCESS QUALIFYING DISTRIBUTIONS
TO PRIOR YEAR'S UNDISTRIBUTED INCOME

STATEMENT 14

AN ELECTION IS BEING MADE UNDER REGULATION SECTION 53.4942(A)-3(D)(2)
TO APPLY \$3,917 OF THE \$198,139 QUALIFYING DISTRIBUTIONS FOR 2010 TO
THE \$3,917 OF UNDISTRIBUTED INCOME FROM THE 2008 TAX YEAR.

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XV, LINES 2A THROUGH 2D

STATEMENT 15

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

ROBERT PETERSEN OR RANDY DECAMINADA
P.O. BOX 759
FORT BRAGG, CA 95437

TELEPHONE NUMBER

(707) 964-6782

FORM AND CONTENT OF APPLICATIONS

PLEASE CALL FOR INFORMATION

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

AWARDS ARE EXCLUSIVELY FOR CHARITABLE AND EDUCATIONAL PURPOSES IN AND AROUND MENDOCINO COUNTY, CALIFORNIA. AWARDS INCLUDE THE FUNDING OF SCHOLARSHIPS, DRUG ABUSE PREVENTION AND REHABILITATION, LOW-COST HOUSING AND A MARITIME MUSEUM. CONTRIBUTIONS WILL BE MADE EITHER DIRECTLY OR TO ORGANIZATIONS DULY AUTHORIZED TO CARRY ON SUCH ACTIVITIES.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 16

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
CALIFORNIA POLYTECHNIC STATE UNIVERSITY ADMINISTRATION 131-E SAN LUIS OBISPO, CA 93407	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(IV)	8,000.
FRIENDS OF THE MENDOCINO COAST RECREATION AND PARK DISTRICT 300 S. LINCOLN STREET FORT BRAGG, CA 95437	NONE TO PROVIDE FUNDS FOR PARKS AND RECREATION	509(A)(3) TYPE III OTHER	1,500.
MENDOCINO COAST CHILDREN'S FUND P.O. BOX 1616 MENDOCINO, CA 95460	NONE TO PROVIDE FUNDS FOR CHILDREN'S PROGRAM	170(B)(1) (A)(VI)	50,000.
MENDOCINO FOOD AND NUTRITION PROGRAM 910 NORTH FRANKLIN STREET FORT BRAGG, CA 95437	NONE TO PROVIDE FUNDS FOR FOOD PROGRAM	509(A)(2)	10,000.
SANTA ROSA JUNIOR COLLEGE 1501 MENDOCINO AVENUE SANTA ROSA, CA 95401	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	12,000.
SIMPSON UNIVERSITY 2211 COLLEGE DRIVE REDDING, CA 96003	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	4,000.
SONOMA STATE UNIVERSITY 1801 EAST COTATI AVENUE ROHNERT PARK, CA 94928	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	12,000.
UNIVERSITY OF CALIFORNIA, SANTA CRUZ 1156 HIGH STREET SANTA CRUZ, CA 95064	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	8,000.

UNIVERSITY OF CALIFORNIA, SANTA BARBARA SANTA BARBARA, CA 93106	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	4,000.
HUMBOLDT STATE UNIVERSITY ONE HARPAT STREET ARCATA, CA 95521	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	4,000.
COLLEGE OF THE REDWOODS 7351 TOMPKINS HILL ROAD EUREKA, CA 95501	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	4,000.
CALIFORNIA STATE UNIVERSITY, CHICO 400 WEST FIRST STREET CHICO, CA 95929	NONE TO PROVIDE FUNDS FOR EDUCATIONAL SCHOLARSHIPS	170(B)(1) (A)(II)	4,000.
REDWOOD CHILDREN SERVICES 143 W SPRUCE STREET FORT GRAGG, CA 95437	NONE TO IMPROVE THE LIVES OF AT-RISK CHILDREN AND FAMILIES	170(B)(1) (A)(VI)	10,000.
MENDOCINO MUSIC FESTIVAL P.O. BOX 1808 MENDOCINO, CA 95460	NONE TO PRESENT WORLD-CLASS MUSICIANS AND MUSIC ON THE MENDOCINO COAST	509(A)(2)	8,500.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			<u>140,000.</u>

JAMES G CUMMINGS FOUNDATION
P O BOX 759
FORT BRAGG CA 95437-0759

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Schedule of Realized Gains and Losses

This section includes a summary of the short-term or long-term gain or loss from the sale of selected securities in this account. "Short-term" refers to securities held for one year or less; "long-term" refers to securities held more than one year. RBC provides cost basis information as a service to its clients; the information may not be accurate for tax reporting or other purposes and may rely on information, such as the original cost basis for a security, that you or another source at your direction provided to RBC. Cost basis information may reflect a change in the value of certain fixed income and other securities that return or amortize principal over time. In the case of bonds purchased at a premium, cost basis information may be amortized. In addition, cost basis information may reflect accretion for zero coupon and OID bonds. Please refer to IRS Publications 1212 and 550 or consult your tax advisor for additional information.

Long-Term

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
17,000.000	ALCOA INC CONTRA CUSIP 6.000% DUE 01/15/2012 CUSIP: 01399AJK1	03/30/06	08/24/10	18,062.50	17,340.26	722.24
10,000.000	COCA COLA ENTERPRISES INC NOTES 4.250% DUE 09/15/2010 CUSIP: 191219BP8	06/23/06	09/15/10	10,000.00	9,498.30	501.70
2,000.000*	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 48.530, ORIGINAL COST: 42.57, PURCHASE FACTOR: 0.024265, SALE FACTOR: 0.024265 CUSIP: 31395TJT2	09/28/07	01/15/10	48.53	42.57	5.96
2,000.000*	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 55.490, ORIGINAL COST: 48.68, PURCHASE FACTOR: 0.027745, SALE FACTOR: 0.027745 CUSIP: 31395TJT2	09/28/07	02/16/10	55.49	48.68	6.81
2,000.000*	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 726.750, ORIGINAL COST: 706.24, PURCHASE FACTOR: 0.363375, SALE FACTOR: 0.363375 CUSIP: 31395TJT2	09/28/07	03/15/10	726.75	706.24	20.51
2,000.000*	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 83.110, ORIGINAL COST: 72.91, PURCHASE FACTOR: 0.041555, SALE FACTOR: 0.041555 CUSIP: 31395TJT2	09/28/07	04/15/10	83.11	72.91	10.20
2,000.000*	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 84.070, ORIGINAL COST: 73.75, PURCHASE FACTOR: 0.042035, SALE FACTOR: 0.042035 CUSIP: 31395TJT2	09/28/07	05/17/10	84.07	73.75	10.32

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Schedule of Realized Gains and Losses (cont)

Long-Term (cont)

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
2,000.000*	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 84.690, ORIGINAL COST: 74.27, PURCHASE FACTOR: 0.042345, SALE FACTOR: 0.042345 CUSIP: 31395TJT2	09/28/07	06/15/10	84.69	74.27	10.42
2,000.000*	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 104.940, ORIGINAL COST: 101.98, PURCHASE FACTOR: 0.05247, SALE FACTOR: 0.05247 CUSIP: 31395TJT2	09/28/07	07/15/10	104.94	101.98	2.96
2,000.000	FEDERAL HOME LN MTG CORP SERIES 2957 CLASS CH 5.500% DUE 04/15/2035 ADJUSTED QUANTITY: 65.046, ORIGINAL COST: 1,897.87, ACCRUALS: 1,934.95, PURCHASE FACTOR: 1, SALE FACTOR: 0.03252288 CUSIP: 31395TJT2	09/28/07	08/16/10	65.05	63.21	1.84
43,000.000	FEDERAL HOME LOAN MTG CORP SERIES 2941 CLASS MH 5.000% DUE 02/15/2035 ADJUSTED QUANTITY: 0.000, ORIGINAL COST: 41,458.02, PURCHASE FACTOR: 1, SALE FACTOR: 1 CUSIP: 31395PZ21	03/13/07	12/15/10	43,000.00	43,000.00	0.00
1,000.000	FEDERAL HOME LOAN MTG CORP P/C 01/18/11 @ 100 5.500% DUE 00/00/0000 CUSIP: 31392UJC9	09/28/07	09/15/10	1,000.00	940.00	60.00
1,000.000	FEDERAL HOME LOAN MTG CORP P/C 01/18/11 @ 100 5.500% DUE 00/00/0000 CUSIP: 31392UJC9	09/28/07	12/20/10	1,000.00	940.00	60.00
10,000.000*	FEDERAL NATIONAL MTG ASSN SERIES 2004-36 CLASS KB 5.500% DUE 02/25/2034 ADJUSTED QUANTITY: 1,178.340, ORIGINAL COST: 1,089.96, PURCHASE FACTOR: 0.117834, SALE FACTOR: 0.117834 CUSIP: 31393X4Y0	09/28/07	12/27/10	1,178.34	1,089.96	88.38
49,000.000*	FNMA GTD PASS THRU POOL#643225 6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.230, ORIGINAL COST: 1.27, PURCHASE FACTOR: 0.00018837, SALE FACTOR: 0.00018837 CUSIP: 31390DSN5	03/30/06	01/25/10	9.23	1.27	7.96
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	02/25/10	9.23	1.27	7.96

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Schedule of Realized Gains and Losses (cont)

Long-Term (cont)

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.230, ORIGINAL COST: 1.27, PURCHASE FACTOR: 0.00018837, SALE FACTOR: 0.00018837 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	03/25/10	9.34	1.29	8.05
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.340, ORIGINAL COST: 1.29, PURCHASE FACTOR: 0.00019061, SALE FACTOR: 0.00019061 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	04/26/10	9.39	1.29	8.10
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.390, ORIGINAL COST: 1.29, PURCHASE FACTOR: 0.00019163, SALE FACTOR: 0.00019163 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	05/25/10	9.44	1.30	8.14
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.440, ORIGINAL COST: 1.30, PURCHASE FACTOR: 0.00019265, SALE FACTOR: 0.00019265 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	06/25/10	9.50	9.51	-0.01
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.500, ORIGINAL COST: 9.51, PURCHASE FACTOR: 0.00019388, SALE FACTOR: 0.00019388 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	07/26/10	9.55	9.56	-0.01
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.550, ORIGINAL COST: 9.56, PURCHASE FACTOR: 0.0001949, SALE FACTOR: 0.0001949 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	08/25/10	9.60	9.61	-0.01
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.600, ORIGINAL COST: 9.61, PURCHASE FACTOR: 0.00019592, SALE FACTOR: 0.00019592 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	09/27/10	9.66	9.67	-0.01
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.660, ORIGINAL COST: 9.67, PURCHASE FACTOR: 0.00019714, SALE FACTOR: 0.00019714 CUSIP: 31390DSN5					
49,000.000*	FNMA GTD PASS THRU POOL#643225	03/30/06	10/25/10	340.93	341.30	-0.37
	6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 340.930, ORIGINAL COST: 341.30, PURCHASE FACTOR: 0.00695776, SALE FACTOR: 0.00695776 CUSIP: 31390DSN5					

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Schedule of Realized Gains and Losses (cont)

Long-Term (cont)

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
49,000.000*	FNMA GTD PASS THRU POOL#643225 6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.650, ORIGINAL COST: 9.66, PURCHASE FACTOR: 0.00019694, SALE FACTOR: 0.00019694 CUSIP: 31390DSN5	03/30/06	11/26/10	9.65	9.66	-0.01
49,000.000*	FNMA GTD PASS THRU POOL#643225 6.000% DUE 03/01/2032 ADJUSTED QUANTITY: 9.730, ORIGINAL COST: 9.74, PURCHASE FACTOR: 0.00019857, SALE FACTOR: 0.00019857 CUSIP: 31390DSN5	03/30/06	12/27/10	9.73	9.74	-0.01
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 93.400, ORIGINAL COST: 21.77, PURCHASE FACTOR: 0.00212273, SALE FACTOR: 0.00212273 CUSIP: 31400TFG7	03/30/06	01/25/10	93.40	21.77	71.63
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 14.660, ORIGINAL COST: 3.42, PURCHASE FACTOR: 0.00033318, SALE FACTOR: 0.00033318 CUSIP: 31400TFG7	03/30/06	02/25/10	14.66	3.42	11.24
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 15.260, ORIGINAL COST: 3.56, PURCHASE FACTOR: 0.00034682, SALE FACTOR: 0.00034682 CUSIP: 31400TFG7	03/30/06	03/25/10	15.26	3.56	11.70
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 512.320, ORIGINAL COST: 119.42, PURCHASE FACTOR: 0.01164364, SALE FACTOR: 0.01164364 CUSIP: 31400TFG7	03/30/06	04/26/10	512.32	119.42	392.90
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 375.910, ORIGINAL COST: 87.62, PURCHASE FACTOR: 0.00854341, SALE FACTOR: 0.00854341 CUSIP: 31400TFG7	03/30/06	05/25/10	375.91	87.62	288.29
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 248.990, ORIGINAL COST: 249.16, PURCHASE FACTOR: 0.00565886, SALE FACTOR: 0.00565886 CUSIP: 31400TFG7	03/30/06	06/25/10	248.99	249.16	-0.17
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 13.920, ORIGINAL COST: 13.93, PURCHASE FACTOR: 0.00031636, SALE FACTOR: 0.00031636 CUSIP: 31400TFG7	03/30/06	07/26/10	13.92	13.93	-0.01

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44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 13.620, ORIGINAL COST: 13.63, PURCHASE FACTOR: 0.00030955, SALE FACTOR: 0.00030955 CUSIP: 31400TFG7	03/30/06	08/25/10	13.62	13.63	-0.01
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 14.040, ORIGINAL COST: 14.05, PURCHASE FACTOR: 0.00031909, SALE FACTOR: 0.00031909 CUSIP: 31400TFG7	03/30/06	09/27/10	14.04	14.05	-0.01
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 115.260, ORIGINAL COST: 115.34, PURCHASE FACTOR: 0.00261955, SALE FACTOR: 0.00261955 CUSIP: 31400TFG7	03/30/06	10/25/10	115.26	115.34	-0.08
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 15.370, ORIGINAL COST: 15.38, PURCHASE FACTOR: 0.00034932, SALE FACTOR: 0.00034932 CUSIP: 31400TFG7	03/30/06	11/26/10	15.37	15.38	-0.01
44,000.000*	FNMA GTD PASS THRU POOL#696867 6.000% DUE 04/01/2033 ADJUSTED QUANTITY: 13.830, ORIGINAL COST: 13.84, PURCHASE FACTOR: 0.00031432, SALE FACTOR: 0.00031432 CUSIP: 31400TFG7	03/30/06	12/27/10	13.83	13.84	-0.01
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 164.700, ORIGINAL COST: 98.30, PURCHASE FACTOR: 0.00253385, SALE FACTOR: 0.00253385 CUSIP: 31403FP24	03/02/07	01/25/10	164.70	98.30	66.40
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 226.390, ORIGINAL COST: 135.12, PURCHASE FACTOR: 0.00348292, SALE FACTOR: 0.00348292 CUSIP: 31403FP24	03/02/07	02/25/10	226.39	135.12	91.27
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 88.880, ORIGINAL COST: 53.05, PURCHASE FACTOR: 0.00136738, SALE FACTOR: 0.00136738 CUSIP: 31403FP24	03/02/07	03/25/10	88.88	53.05	35.83
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 441.490, ORIGINAL COST: 263.50, PURCHASE FACTOR: 0.00679215, SALE FACTOR: 0.00679215 CUSIP: 31403FP24	03/02/07	04/26/10	441.49	263.50	177.99

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Long-Term (cont)

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 364.080, ORIGINAL COST: 217.30, PURCHASE FACTOR: 0.00560123, SALE FACTOR: 0.00560123 CUSIP: 31403FP24	03/02/07	05/25/10	364.08	217.30	146.78
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 495.570, ORIGINAL COST: 468.55, PURCHASE FACTOR: 0.00762415, SALE FACTOR: 0.00762415 CUSIP: 31403FP24	03/02/07	06/25/10	495.57	468.55	27.02
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 178.320, ORIGINAL COST: 168.60, PURCHASE FACTOR: 0.00274338, SALE FACTOR: 0.00274338 CUSIP: 31403FP24	03/02/07	07/26/10	178.32	168.60	9.72
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 85.890, ORIGINAL COST: 81.21, PURCHASE FACTOR: 0.00132138, SALE FACTOR: 0.00132138 CUSIP: 31403FP24	03/02/07	08/25/10	85.89	81.21	4.68
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 291.720, ORIGINAL COST: 275.82, PURCHASE FACTOR: 0.004488, SALE FACTOR: 0.004488 CUSIP: 31403FP24	03/02/07	09/27/10	291.72	275.82	15.90
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 1,462.870, ORIGINAL COST: 1,383.11, PURCHASE FACTOR: 0.02250569, SALE FACTOR: 0.02250569 CUSIP: 31403FP24	03/02/07	10/25/10	1,462.87	1,383.11	79.76
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 437.000, ORIGINAL COST: 413.17, PURCHASE FACTOR: 0.00672308, SALE FACTOR: 0.00672308 CUSIP: 31403FP24	03/02/07	11/26/10	437.00	413.18	23.82
65,000.000*	FNMA GTD PASS THRU POOL#747541 4.500% DUE 11/01/2033 ADJUSTED QUANTITY: 380.330, ORIGINAL COST: 359.59, PURCHASE FACTOR: 0.00585123, SALE FACTOR: 0.00585123 CUSIP: 31403FP24	03/02/07	12/27/10	380.33	359.59	20.74
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 43.110, ORIGINAL COST: 23.67, PURCHASE FACTOR: 0.008622, SALE FACTOR: 0.008622 CUSIP: 31406MFY7	07/13/05	01/25/10	43.11	23.67	19.44

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5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 21.690, ORIGINAL COST: 11.91, PURCHASE FACTOR: 0.004338, SALE FACTOR: 0.004338 CUSIP: 31406MFY7	07/13/05	02/25/10	21.69	11.91	9.78
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 28.810, ORIGINAL COST: 15.82, PURCHASE FACTOR: 0.005762, SALE FACTOR: 0.005762 CUSIP: 31406MFY7	07/13/05	03/25/10	28.81	15.82	12.99
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 58.570, ORIGINAL COST: 32.16, PURCHASE FACTOR: 0.011714, SALE FACTOR: 0.011714 CUSIP: 31406MFY7	07/13/05	04/26/10	58.57	32.16	26.41
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 35.510, ORIGINAL COST: 19.50, PURCHASE FACTOR: 0.007102, SALE FACTOR: 0.007102 CUSIP: 31406MFY7	07/13/05	05/25/10	35.51	19.50	16.01
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 44.650, ORIGINAL COST: 44.95, PURCHASE FACTOR: 0.00893, SALE FACTOR: 0.00893 CUSIP: 31406MFY7	07/13/05	06/25/10	44.65	44.95	-0.30
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 68.070, ORIGINAL COST: 68.53, PURCHASE FACTOR: 0.013614, SALE FACTOR: 0.013614 CUSIP: 31406MFY7	07/13/05	07/26/10	68.07	68.53	-0.46
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 56.760, ORIGINAL COST: 57.14, PURCHASE FACTOR: 0.011352, SALE FACTOR: 0.011352 CUSIP: 31406MFY7	07/13/05	08/25/10	56.76	57.14	-0.38
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 39.740, ORIGINAL COST: 40.01, PURCHASE FACTOR: 0.007948, SALE FACTOR: 0.007948 CUSIP: 31406MFY7	07/13/05	09/27/10	39.74	40.01	-0.27
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 73.150, ORIGINAL COST: 73.64, PURCHASE FACTOR: 0.01463, SALE FACTOR: 0.01463 CUSIP: 31406MFY7	07/13/05	10/25/10	73.15	73.64	-0.49

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QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 113.580, ORIGINAL COST: 114.35, PURCHASE FACTOR: 0.022716, SALE FACTOR: 0.022716 CUSIP: 31406MFY7	07/13/05	11/26/10	113.58	114.35	-0.77
5,000.000*	FNMA GTD PASS THRU POOL#813883 5.000% DUE 06/01/2020 ADJUSTED QUANTITY: 14.560, ORIGINAL COST: 14.66, PURCHASE FACTOR: 0.002912, SALE FACTOR: 0.002912 CUSIP: 31406MFY7	07/13/05	12/27/10	14.56	14.66	-0.10
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 28.320, ORIGINAL COST: 14.08, PURCHASE FACTOR: 0.002832, SALE FACTOR: 0.002832 CUSIP: 31407FRQ5	06/10/05	01/25/10	28.32	14.08	14.24
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 205.000, ORIGINAL COST: 101.95, PURCHASE FACTOR: 0.0205, SALE FACTOR: 0.0205 CUSIP: 31407FRQ5	06/10/05	02/25/10	205.00	101.95	103.05
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 70.920, ORIGINAL COST: 35.27, PURCHASE FACTOR: 0.007092, SALE FACTOR: 0.007092 CUSIP: 31407FRQ5	06/10/05	03/25/10	70.92	35.27	35.65
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 82.410, ORIGINAL COST: 40.98, PURCHASE FACTOR: 0.008241, SALE FACTOR: 0.008241 CUSIP: 31407FRQ5	06/10/05	04/26/10	82.41	40.98	41.43
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 119.030, ORIGINAL COST: 59.20, PURCHASE FACTOR: 0.011903, SALE FACTOR: 0.011903 CUSIP: 31407FRQ5	06/10/05	05/25/10	119.03	59.20	59.83
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 142.360, ORIGINAL COST: 143.32, PURCHASE FACTOR: 0.014236, SALE FACTOR: 0.014236 CUSIP: 31407FRQ5	06/10/05	06/25/10	142.36	143.32	-0.96
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 27.850, ORIGINAL COST: 28.04, PURCHASE FACTOR: 0.002785, SALE FACTOR: 0.002785 CUSIP: 31407FRQ5	06/10/05	07/26/10	27.85	28.04	-0.19

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10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 26.570, ORIGINAL COST: 26.75, PURCHASE FACTOR: 0.002657, SALE FACTOR: 0.002657 CUSIP: 31407FRQ5	06/10/05	08/25/10	26.57	26.75	-0.18
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 30.440, ORIGINAL COST: 30.65, PURCHASE FACTOR: 0.003044, SALE FACTOR: 0.003044 CUSIP: 31407FRQ5	06/10/05	09/27/10	30.44	30.65	-0.21
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 25.000, ORIGINAL COST: 25.17, PURCHASE FACTOR: 0.0025, SALE FACTOR: 0.0025 CUSIP: 31407FRQ5	06/10/05	10/25/10	25.00	25.17	-0.17
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 28.370, ORIGINAL COST: 28.56, PURCHASE FACTOR: 0.002837, SALE FACTOR: 0.002837 CUSIP: 31407FRQ5	06/10/05	11/26/10	28.37	28.56	-0.19
10,000.000*	FNMA GTD PASS THRU POOL#829495 5.000% DUE 07/01/2020 ADJUSTED QUANTITY: 90.840, ORIGINAL COST: 91.45, PURCHASE FACTOR: 0.009084, SALE FACTOR: 0.009084 CUSIP: 31407FRQ5	06/10/05	12/27/10	90.84	91.45	-0.61
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 348.950, ORIGINAL COST: 242.75, PURCHASE FACTOR: 0.00997, SALE FACTOR: 0.00997 CUSIP: 31409U4D4	03/30/06	01/25/10	348.95	242.75	106.20
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 23.900, ORIGINAL COST: 16.63, PURCHASE FACTOR: 0.00068286, SALE FACTOR: 0.00068286 CUSIP: 31409U4D4	03/30/06	02/25/10	23.90	16.63	7.27
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 1,126.410, ORIGINAL COST: 783.59, PURCHASE FACTOR: 0.03218314, SALE FACTOR: 0.03218314 CUSIP: 31409U4D4	03/30/06	03/25/10	1,126.41	783.59	342.82
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 407.240, ORIGINAL COST: 283.30, PURCHASE FACTOR: 0.01163543, SALE FACTOR: 0.01163543 CUSIP: 31409U4D4	03/30/06	04/26/10	407.24	283.30	123.94

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35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 4,491.000, ORIGINAL COST: 3,124.19, PURCHASE FACTOR: 0.12831429, SALE FACTOR: 0.12831429 CUSIP: 31409U4D4	03/30/06	05/25/10	4,491.00	3,124.19	1,366.81
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 575.370, ORIGINAL COST: 575.42, PURCHASE FACTOR: 0.01643914, SALE FACTOR: 0.01643914 CUSIP: 31409U4D4	03/30/06	06/25/10	575.37	575.42	-0.05
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 682.130, ORIGINAL COST: 682.19, PURCHASE FACTOR: 0.01948943, SALE FACTOR: 0.01948943 CUSIP: 31409U4D4	03/30/06	07/26/10	682.13	682.19	-0.06
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 449.230, ORIGINAL COST: 449.27, PURCHASE FACTOR: 0.01283514, SALE FACTOR: 0.01283514 CUSIP: 31409U4D4	03/30/06	08/25/10	449.23	449.27	-0.04
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 15.560, ORIGINAL COST: 15.56, PURCHASE FACTOR: 0.00044457, SALE FACTOR: 0.00044457 CUSIP: 31409U4D4	03/30/06	09/27/10	15.56	15.56	0.00
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 884.600, ORIGINAL COST: 884.68, PURCHASE FACTOR: 0.02527429, SALE FACTOR: 0.02527429 CUSIP: 31409U4D4	03/30/06	10/25/10	884.60	884.68	-0.08
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 721.650, ORIGINAL COST: 721.72, PURCHASE FACTOR: 0.02061857, SALE FACTOR: 0.02061857 CUSIP: 31409U4D4	03/30/06	11/26/10	721.65	721.72	-0.07
35,000.000*	FNMA GTD PASS THRU POOL#879320 6.000% DUE 04/01/2036 ADJUSTED QUANTITY: 253.260, ORIGINAL COST: 253.28, PURCHASE FACTOR: 0.007236, SALE FACTOR: 0.007236 CUSIP: 31409U4D4	03/30/06	12/27/10	253.26	253.28	-0.02
0.983	HOME DEPOT INC SYMBOL: HD	01/31/08	02/09/10	28.09	29.86	-1.77
4,000.000	HOUSEHOLD FINANCE CORP 6.375% DUE 11/27/2012	11/28/05	11/23/10	4,334.48	4,081.25	253.23

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	ORIGINAL COST: 4,250.82, PREMIUM AMORTIZED: 169.57, ORIGINAL PRICE: 106.271 CUSIP: 441812KA1					
2,500.000	MERRILL LYNCH CAPPED LEVERAGED INDX RET NTS LINKED TO THE MSCI BRAZIL INDX CUSIP: 59023V472	06/26/08	01/20/10	24,475.81	25,000.00	-524.19
5,000.000	MERRILL LYNCH & CO INC STARS LINKED TO THE S&P 500 INDEX PFD CUSIP: 59023V118	05/01/08	05/04/10	46,995.19	50,000.00	-3,004.81
5,000.000	MERRILL LYNCH & CO INC ISHARES DOW 10 PFD CUSIP: 59025F376	11/26/08	06/02/10	31,141.00	50,000.00	-18,859.00
15,000.000	MERRILL LYNCH & CO INC ACCELERATED RETURN NT LKD TO MSCI EAFE INDEX PFD CUSIP: 59023V563	11/26/08	01/29/10	212,100.00	150,000.00	62,100.00
	Long-Term Subtotal			412,531.72		45,260.22
Total Gains and Losses				412,531.72		45,260.22
	Short-Term					0.00
	Long-Term					45,260.22
	Term Unknown					0.00

* Return of principal. Quantity represents face value.

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Schedule of Realized Gains and Losses

This section includes a summary of the short-term or long-term gain or loss from the sale of selected securities in this account. "Short-term" refers to securities held for one year or less; "long-term" refers to securities held more than one year. RBC provides cost basis information as a service to its clients; the information may not be accurate for tax reporting or other purposes and may rely on information, such as the original cost basis for a security, that you or another source at your direction provided to RBC. Cost basis information may reflect a change in the value of certain fixed income and other securities that return or amortize principal over time. In the case of bonds purchased at a premium, cost basis information may be amortized. In addition, cost basis information may reflect accretion for zero coupon and OID bonds. Please refer to IRS Publications 1212 and 550 or consult your tax advisor for additional information.

Short-Term

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
674.000	ISHARES INC MSCI SWEDEN INDEX FD (BOOK ENTRY) SYMBOL: EWD	11/11/09	05/20/10	14,575.14	17,362.24	-2,787.10
500.000	ISHARES INC MSCI SWEDEN INDEX FD (BOOK ENTRY) SYMBOL: EWD	03/12/10	05/20/10	10,812.41	12,950.00	-2,137.59
240.000	ISHARES INC MSCI BRAZIL INDEX FD SYMBOL: EWZ	02/08/10	10/22/10	18,177.29	15,367.20	2,810.09
669.000	ISHARES INC MSCI AUSTRALIA INDEX FD (BOOK ENTRY) SYMBOL: EWA	10/08/09	07/01/10	12,637.19	15,664.70	-3,027.51
997.000	ISHARES INC MSCI AUSTRALIA INDEX FD (BOOK ENTRY) SYMBOL: EWA	02/11/10	07/01/10	18,833.01	21,462.54	-2,629.53
500.000	ISHARES INC MSCI AUSTRALIA INDEX FD (BOOK ENTRY) SYMBOL: EWA	11/11/09	07/01/10	9,444.84	12,039.55	-2,594.71
31.000	ISHARES S&P NORTH AMERICAN NATURAL RESOURCES SECTOR INDEX FD SYMBOL: IGE	12/04/09	01/28/10	1,019.96	1,063.89	-43.93
1,020.000	ISHARES S&P NORTH AMERICAN NATURAL RESOURCES SECTOR INDEX FD SYMBOL: IGE	12/04/09	02/08/10	32,853.27	35,005.48	-2,152.21
480.000	ISHARES TR S&P LATIN AMER 40 INDEX FD SYMBOL: ILF	11/11/09	05/06/10	20,440.98	23,184.00	-2,743.02
400.000	ISHARES TR S&P LATIN AMER 40 INDEX FD SYMBOL: ILF	11/27/09	05/06/10	17,034.15	19,191.64	-2,157.49
500.000	ISHARES TR S&P LATIN AMER 40 INDEX FD SYMBOL: ILF	12/21/09	05/06/10	21,292.69	23,384.55	-2,091.86

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Schedule of Realized Gains and Losses (cont)

Short-Term (cont)

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
22.845	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	12/01/09	01/08/10	148.04	153.06	-5.02
26.394	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	11/02/09	01/08/10	171.03	172.62	-1.59
16.823	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	10/01/09	01/08/10	109.01	110.02	-1.01
26.379	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	12/31/09	01/08/10	170.94	168.56	2.38
24.620	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	09/01/09	01/08/10	159.54	155.35	4.19
57.351	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	12/31/09	01/08/10	371.63	366.47	5.16
27.369	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	08/03/09	01/08/10	177.35	169.96	7.39
25.495	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	06/01/09	01/08/10	165.21	154.50	10.71
26.508	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	07/01/09	01/08/10	171.77	160.64	11.13
17.128	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	04/01/09	01/08/10	110.99	96.09	14.90
27.618	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	05/01/09	01/08/10	178.96	158.25	20.71
999.000	POWERSHARES WATER RESOURCES PORTFOLIO EXCHANGE TRADED FD TRUST SYMBOL: PHO	11/11/09	02/08/10	15,466.22	16,382.70	-916.48
1.000	POWERSHARES WATER RESOURCES PORTFOLIO EXCHANGE TRADED FD TRUST SYMBOL: PHO	10/01/09	02/08/10	15.48	16.31	-0.83
558.000	PROSHARES SHORT MSCI EAFE ETF SYMBOL: EFZ	05/06/10	05/21/10	36,751.54	35,972.43	779.11

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Schedule of Realized Gains and Losses (cont)

Short-Term (cont)

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
190.000	PROSHARES SHORT MSCI EAFE ETF SYMBOL: EFZ	07/23/10	09/20/10	10,435.38	11,115.00	-679.62
1,486.000	PROSHARES TR II PROSHARES ULTRASHORT EURO SYMBOL: EUO	05/06/10	06/09/10	38,389.57	35,402.76	2,986.81
1,504.000	PROSHARES TR II PROSHARES ULTRASHORT EURO SYMBOL: EUO	07/01/10	11/18/10	29,554.60	36,092.39	-6,537.79
500.000	SPDR SERIES TRUST SPDR DB INTL GOVERNMENT INFLATION PROTECTED BOND ETF SYMBOL: WIP	11/03/09	03/31/10	27,707.23	28,168.65	-461.42
500.000	SPDR SERIES TRUST SPDR BRCLYS INTERNATIONAL TREASURY BOND ETF SYMBOL: BWX	11/03/09	04/09/10	27,799.58	29,078.20	-1,278.62
Short-Term Subtotal				365,175.00		-25,594.75

Long-Term

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
184.000	CHEVRON CORPORATION SYMBOL: CVX	09/09/08	02/04/10	13,176.35	14,842.36	-1,666.01
15.000	CHEVRON CORPORATION SYMBOL: CVX	04/30/08	02/04/10	1,074.15	1,435.42	-361.27
16.000	CHEVRON CORPORATION SYMBOL: CVX	08/06/08	02/04/10	1,145.77	1,327.03	-181.26
44.000	CHEVRON CORPORATION SYMBOL: CVX	02/14/07	02/04/10	3,150.87	3,186.93	-36.06
106.000	EXXON MOBIL CORP SYMBOL: XOM	09/09/08	02/04/10	6,921.76	8,036.81	-1,115.05
67.000	EXXON MOBIL CORP SYMBOL: XOM	02/14/07	02/04/10	4,375.07	5,073.24	-698.17
8.000	EXXON MOBIL CORP SYMBOL: XOM	08/02/06	02/04/10	522.40	548.75	-26.35
9.000	EXXON MOBIL CORP SYMBOL: XOM	04/06/06	02/04/10	587.70	562.51	25.19
6.000	EXXON MOBIL CORP SYMBOL: XOM	03/02/06	02/04/10	391.79	363.63	28.16
9.000	EXXON MOBIL CORP SYMBOL: XOM	03/20/06	02/04/10	587.70	544.67	43.03

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Schedule of Realized Gains and Losses (cont)

Long-Term (cont)

QUANTITY	DESCRIPTION	OPEN DATE	CLOSE DATE	NET PROCEEDS	NET COST	REALIZED GAIN/LOSS
293.000	EXXON MOBIL CORP SYMBOL: XOM	11/27/07	02/24/10	19,170.77	24,938.99	-5,768.22
230.000	GENERAL MILLS INC SYMBOL: GIS	09/09/08	02/04/10	15,989.74	15,769.93	219.81
822.000	HOME DEPOT INC SYMBOL: HD	01/31/08	02/24/10	25,744.79	24,970.14	774.65
7,668.000	OPPENHEIMER INTERNATIONAL BOND FUND-CL A SYMBOL: OIBAX	01/28/08	01/08/10	49,688.64	49,995.35	-306.71
363.000	THERMO FISHER SCIENTIFIC INC SYMBOL: TMO	09/09/08	02/04/10	17,224.67	20,828.58	-3,603.91
	Long-Term Subtotal			159,752.17		-12,672.17
Total Gains and Losses				524,927.17		-38,266.92
	Short-Term					-25,594.75
	Long-Term					-12,672.17
	Term Unknown					0.00

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

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

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

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

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

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

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

Type or print	Name of exempt organization JAMES G. CUMMINGS FOUNDATION C/O ROBERT PETERSEN & RANDY DECAMINADA	Employer identification number 68-6170773
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 759	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FORT BRAGG, CA 95437	

Enter the Return code for the return that this application is for (file a separate application for each return) 04

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8069	11
Form 990-T (trust other than above)	06	Form 8870	12

ROBERT PETERSEN & RANDY DECAMINADA

- The books are in the care of ▶ **P.O. BOX 759 - FORT BRAGG, CA 95437**
Telephone No. ▶ **(707) 964-6782** FAX No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year **2010** or
 ▶ tax year beginning _____, and ending _____

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	936.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	1,980.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.
 LHA For Paperwork Reduction Act Notice, see Instructions. Form 8868 (Rev. 1-2011)

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing your return. See instructions.	Name of exempt organization JAMES G. CUMMINGS FOUNDATION	Employer identification number 68-6170773
	C/O ROBERT PETERSEN & RANDY DECAMINADA	
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 759	
City, town or post office, state, and ZIP code. For a foreign address, see instructions. FORT BRAGG, CA 95437		

Enter the Return code for the return that this application is for (file a separate application for each return) 04

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

ROBERT PETERSEN & RANDY DECAMINADA

- The books are in the care of **P.O. BOX 759 - FORT BRAGG, CA 95437**
Telephone No. **(707) 964-6782** FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **NOVEMBER 15, 2011.**
- For calendar year **2010**, or other tax year beginning _____, and ending _____.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension
THE TAXPAYER NEEDS ADDITIONAL TIME TO GATHER THE NECESSARY INFORMATION TO PREPARE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	997.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	1,980.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature *Randy Decaminada* Title **CPA** Date **3/11/11**