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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

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

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 01-01-2010 , and ending 12-31-2010

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
WYLDER JAMES
JAMES M AND FRANCES M WYLDER

A Employer identification number
82-6104625

Number and street (or P O box number if mail is not delivered to street address) 2000 CENTENNIAL DR
Room/suite

B Telephone number (see page 10 of the instructions)
(406) 453-2503

City or town, state, and ZIP code
GREAT FALLS, MT 59404

C If exemption application is pending, check here ▶ ☐
D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 938,085

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

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	49,540			
	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	23,625	23,625		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	34,553			
	b	Gross sales price for all assets on line 6a 1,143,135				
	7	Capital gain net income (from Part IV, line 2)		34,553		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	107,718	58,178		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	1,000			
	c	Other professional fees (attach schedule)	3,900	3,900		
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)				
	19	Depreciation (attach schedule) and depletion	0			
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)				
	24	**Total operating and administrative expenses.** Add lines 13 through 23	4,900	3,900		0
	25	Contributions, gifts, grants paid	69,700			69,700
	26	**Total expenses and disbursements.** Add lines 24 and 25	74,600	3,900		69,700
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	33,118			
	b	**Net investment income** (if negative, enter -0-)		54,278		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	17,924	22,655	22,655
	3	Accounts receivable ▶ 177 Less allowance for doubtful accounts ▶	135	177	177
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	151	405	405
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	802,479	830,570	914,848
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	820,689	853,807	938,085
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		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	99,417	99,417	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	721,272	754,390	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	820,689	853,807	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	820,689	853,807	

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	820,689
2	Enter amount from Part I, line 27a	2	33,118
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	853,807
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	853,807

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)
1 a	CAPITAL GAIN DISTRIBUTIONS	P	2000-01-01	2010-01-01
b	SEE ATTACHED SCHEDULE	P	2000-01-01	2010-01-01
c	SEE ATTACHED SCHEDULE	P	2010-01-01	2010-01-01
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	2,994			2,994
b	330,422		325,692	4,730
c	809,719		782,890	26,829
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				2,994
b				4,730
c				26,829
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	34,553
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) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	26,829

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	65,790	765,070	0 08599
2008	50,200	828,196	0 06061
2007	71,893	864,654	0 08315
2006	75,250	768,196	0 09796
2005	78,497	614,443	0 12775

2	**Total** of line 1, column (d).	2	0 45546
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 09109
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	4	874,367
5	Multiply line 4 by line 3.	5	79,649
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	543
7	Add lines 5 and 6.	7	80,192
8	Enter qualifying distributions from Part XII, line 4.	8	69,700

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1				
	Date of ruling or determination letter ______ **(attach copy of 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	1,086
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	1,086
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	1,086
6	Credits/Payments				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	405		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	953		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	1,358
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	272
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶ 272	**Refunded** ▶		11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ MT			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶JAMES M WYLDER Telephone no ▶(406) 453-2503

Located at ▶2000 CENTENNIAL DR GREAT FALLS MT ZIP+4 ▶594043685

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 | |

16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No

See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

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

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		**Yes**	**No**
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c		No
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 ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see page 20 of the instructions)	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2010 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.)*	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	**5b**		**No**
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☑ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		**No**

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
TIMOTHY J WYLDER 410 CENTRAL AVE SUITE 517 GREAT FALLS, MT 59401	Trustee 5 00	0		
FRANCES M WYLDER 2000 CENTENNIAL DRIVE GREAT FALLS, MT 59404	Trustee 5 00	0		
JAMES M WYLDER 2000 CENTENNIAL DRIVE GREAT FALLS, MT 59404	Trustee 5 00	0		

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

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

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".

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

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

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	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3. . . . . ▶	

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	871,463
b	Average of monthly cash balances	1b	16,219
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	887,682
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	
3	Subtract line 2 from line 1d	3	887,682
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	13,315
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	874,367
6	**Minimum investment return.** Enter 5% of line 5	6	43,718

Part XI **Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	43,718
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a: 1,086		
b	Income tax for 2010 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	1,086
3	Distributable amount before adjustments Subtract line 2c from line 1	3	42,632
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	42,632
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	42,632

Part XII **Qualifying Distributions** (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	69,700
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
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	69,700
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	69,700

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				42,632
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only.				
b Total for prior years 20___ , 20___ , 20___				
3 Excess distributions carryover, if any, to 2010				
a From 2005. 48,173				
b From 2006. 41,617				
c From 2007. 30,197				
d From 2008. 9,344				
e From 2009. 27,941				
f **Total** of lines 3a through e.	157,272			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 69,700				
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2010 distributable amount.				42,632
e Remaining amount distributed out of corpus	27,068			
5 Excess distributions carryover applied to 2010 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	184,340			
b Prior years' undistributed income Subtract line 4b from line 2b				
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.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	48,173			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a	136,167			
10 Analysis of line 9				
a Excess from 2006. . . . 41,617				
b Excess from 2007. . . . 30,197				
c Excess from 2008. . . . 9,344				
d Excess from 2009. . . . 27,941				
e Excess from 2010. . . . 27,068				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2010	**(b)** 2009	**(c)** 2008	**(d)** 2007	
2a 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 organization had $5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

See Additional Data Table

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

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

Check here ▶ ☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

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

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				69,700
b *Approved for future payment*				
Total . . . . ▶ **3b**				

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 (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	23,625	
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	34,553	
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)				58,178	

13 **Total.** Add line 12, columns (b), (d), and (e) 13 58,178

(See worksheet in line 13 instructions on page 28 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 organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		No
	(2) Other assets	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
	(3) Rental of facilities, equipment, or other assets	1b(3)		No
	(4) Reimbursement arrangements	1b(4)		No
	(5) Loans or loan guarantees	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

****** | 2011-05-19 | ******

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's Signature	Date	Check if self-employed ☐	PTIN
PG			

Firm's name ▶ Hamilton Misfeldt & Company PC — Firm's EIN ▶

Firm's address ▶ 21 10th Street South, Great Falls, MT 59401 — Phone no (406) 727-0888

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93491139004101

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2010

Name of organization	Employer identification number
WYLDER JAMES JAMES M AND FRANCES M WYLDER	82-6104625

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☑ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule—

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor Complete Parts I and II

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of $5,000 or more during the year . . . . ▶ $ ____________

Caution. An Organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization
WYLDER JAMES
JAMES M AND FRANCES M WYLDER

Employer identification number
82-6104625

Part I **Contributors** (see Instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JAMES FRANCES WYLDER CRUT 2000 CENTENNIAL DR GREAT FALLS, MT 59404	$ 49,540	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

Name of organization
WYLDER JAMES
JAMES M AND FRANCES M WYLDER

Employer identification number
82-6104625

Part II **Noncash Property** (see Instructions)

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

Name of organization
WYLDER JAMES
JAMES M AND FRANCES M WYLDER

Employer identification number
82-6104625

Part III ***Exclusively* religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than $1,000 for the year.** (Complete columns **(a)** through **(e) and** the following line entry)
For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **$1,000 or less** for the year (Enter this information once See instructions) ▶ $

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

Additional Data

Software ID:	10000105
Software Version:	2010v3.2
EIN:	82-6104625
Name:	WYLDER JAMES JAMES M AND FRANCES M WYLDER

Form 990PF Part XV Line 1a - 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).

FRANCES M WYLDER
JAMES M WYLDER

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
GREAT FALLS SYMPHONY 11 3RD STREET NORTH GREAT FALLS, MT 59401	NONE	N/A	PROGRAMS	5,000
THE HERITAGE FOUNDATION 214 MASSACHUSETTS AVE NE WASHINGTON, DC 20002	NONE	N/A	PROGRAMS	1,000
PRESBYTERIAN CHURCH USA 100 WITHERSPOON STREET LOUISVILLE, KY 40202	NONE	N/A	PROGRAMS	500
UNIVERSITY OF GREAT FALLS 1301 20TH STREET SOUTH GREAT FALLS, MT 59405	NONE	N/A	PROGRAMS	10,000
BENEFIS HEALTHCARE FOUNDATION PO BOX 7008 GREAT FALLS, MT 59406	NONE	N/A	PROGRAMS	10,000
PARIS GIBSON SQUARE MUSEUM OF ART 1400 1ST AVE N GREAT FALLS, MT 59401	NONE	N/A	PROGRAMS	6,000
MOUNTAIN LAKES PRESBYTERIAN CH 3292 HWY 83 NORTH SEELEY LAKE, MT 59868	NONE	N/A	PROGRAMS	12,000
FISH 1620 12TH AVE N GREAT FALLS, MT 59401	NONE	N/A	PROGRAMS	200
CM RUSSELL MUSEUM 400 13TH ST N GREAT FALLS, MT 59401	NONE	N/A	PROGRAMS	11,000
FIRST PRESBYTERIAN CHURCH 1315 CENTRAL AVE GREAT FALLS, MT 59401	NONE	N/A	PROGRAMS	14,000
Total . . . . ▶ **3a**				69,700

TY 2010 Accounting Fees Schedule

Name: WYLDER JAMES
JAMES M AND FRANCES M WYLDER

EIN: 82-6104625

Software ID: 10000105

Software Version: 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREP FEES	1,000	0	0	0

TY 2010 Other Professional Fees Schedule

Name: WYLDER JAMES
JAMES M AND FRANCES M WYLDER

EIN: 82-6104625

Software ID: 10000105

Software Version: 2010v3.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT ADVISOR FEES	3,900	3,900	0	0

Sigma Investment Management Company

PORTFOLIO APPRAISAL

James M. & Frances M. Wylder Foundation 82-6046025

91039317

31 Big, 11 Small, 18 Foreign, 38 Fixed, 2 Cash

December 31, 2010

Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
LARGE COMPANY FUNDS							
Large Company Funds							
1,095 9290	Longleaf Partners	35 15	38,525 00	28 26	30,970 95	3 3	?
529 2700	Schwab Fndmtl Large Co Inst'l	5 41	2,863 35	9 64	5,102 16	0 5	?
6,743 1030	Vanguard Primecap Core	11 28	76,031 76	13 77	92,852 53	9 9	?
1,735 0000	iRussell 1000 Index	51 03	88,540 00	69 86	121,207 10	12 9	?
			205,960 10		250,132 74	26 7	0 0
	LARGE COMPANY FUNDS Total		205,960 10		250,132 74	26 7	0 0
SMALL/MID COMPANY FUNDS							
Small/Mid Company Funds							
1,442 1930	Royce Premier Fund	16 80	24,225 00	20 35	29,348 63	3 1	?
680 9820	Schwab Fndmtl US Small-Mid Inst'l	8 57	5,836 01	10 74	7,313 75	0 8	?
1,179 0000	iRussell 2000 Value	67 51	79,589 92	71 09	83,815 11	8 9	?
			109,650 93		120,477 48	12 9	0 0
	SMALL/MID COMPANY FUND Total		109,650 93		120,477 48	12 9	0 0
INTERNATIONAL EQUITY FUNDS							
International							
400 4270	Europacific Growth Fund, F	37 46	15,000 00	41 16	16,481 58	1 8	1 7
3,460 4780	Masters Select International	15 51	53,672 36	15 05	52,080 19	5 6	?
1,438 2310	Schwab Fndmtl Foreign Large Co Inst'l	8 08	11,620 90	8 03	11,548 99	1 2	?
615 7110	Schwab Fndmtl Int'l Small Mid Inst'l	9 42	5,800 00	10 34	6,366 45	0 7	?
3,637 0000	iShares MSCI Japan	10 60	38,560 42	10 91	39,679 67	4 2	?
843 0000	iShares Tr MSCI Eafe Index Fd	45 65	38,478 81	58 22	49,079 46	5 2	1 9
			163,132 49		175,236 35	18 7	0 7
	INTERNATIONAL EQUITY F Total		163,132 49		175,236 35	18 7	0 7
EMERGING MARKETS FUNDS							
Emerging Markets							
2,566 5610	Schwab Fndmtl Emerging Mkts Inst'l	9 22	23,658 32	10 71	27,487 87	2 9	?
			23,658 32		27,487 87	2 9	0 0
	EMERGING MARKETS FUNDS Total		23,658 32		27,487 87	2 9	0 0
STRATEGY MUTUAL FUNDS							
Specialty Funds							
1,152 4300	Ivy Asset Strategy Y	20 58	23,717 00	24 45	28,176 91	3 0	?

Sigma Investment Management Company

PORTFOLIO APPRAISAL

James M. & Frances M. Wylder Foundation 82-6104625

91039317

31 Big, 11 Small, 18 Foreign, 38 Fixed, 2 Cash

December 31, 2010

Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
2,715 4310	Leuthold Asset Allocation Inst'l	9 99	27,125 00	10 53	28,593 49	3 0	?
			50,842 00		56,770 40	6 1	0 0
	STRATEGY MUTUAL FUNDS Total		50,842 00		56,770 40	6 1	0 0
TACTICAL BOND MUTUAL FUNDS							
Specialty Bond Funds							
7,726 8150	Pimco Foreign Fund	10 40	80,331 56	10 43	80,590 68	8 6	?
			80,331 56		80,590 68	8 6	0 0
	TACTICAL BOND MUTUAL F Total		80,331 56		80,590 68	8 6	0 0
CORE BOND FUNDS							
Fixed Income							
4,060 0670	Pimco High Yield Inst'l	9 00	36,525 00	9 30	37,758 62	4 0	?
3,751 5230	T Rowe Price Corp Income	8 22	30,825 00	9 62	36,089 65	3 8	?
			67,350 00		73,848 27	7 9	0 0
Intermediate Bond Funds							
3,294 8530	Pimco Total Return Ii Instl	10 72	35,312 88	10 36	34,134 68	3 6	?
3,834 3760	Pimco Total Return, Instl	10 39	39,848 92	10 85	41,602 98	4 4	?
516 0000	iShares Barclays Aggregate Bond	105 59	54,482 66	105 75	54,567 00	5 8	?
			129,644 46		130,304 66	13 9	0 0
	CORE BOND FUNDS Total		196,994 46		204,152 93	21 8	0 0
CASH AND EQUIVALENTS							
Cash and Equivalents							
	Cash & Equivalents		22,654 56		22,654 56	2 4	0 0
			22,654 56		22,654 56	2 4	0 0
	CASH AND EQUIVALENTS Total		22,654 56		22,654 56	2 4	0 0
TOTAL PORTFOLIO			**853,224.43**		**937,503.02**	**100.0**	**0.1**
	Mutual Funds		830569.87		914848.46		

Cost Adjusted for 2004 & 2005 Return of Capital
Cost Basis for Coca-Cola (KO) provided by client

Sigma Investment Management Company

REALIZED GAINS AND LOSSES

James M. & Frances M. Wylder Foundation

91039317 82-6104625

31 Big, 11 Small, 18 Foreign, 38 Fixed, 2 Cash

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
12-01-09	01-04-10	1,361 0000	iRussell 1000 Value Index	78,470 60	79,498 89	1,028 29	
12-30-04	01-15-10	210 7330	Amcent International Bond Inv	3,125 17	3,080 92		-44 25
03-19-04	01-15-10	997 8150	Amcent International Bond Inv	13,700 00	14,588 06		888 06
01-08-07	01-15-10	1,832 8450	Amcent International Bond Inv	25,000 00	26,796 19		1,796 19
08-04-04	01-15-10	2,021 1270	Causeway Int'l Value Inst'l	28,799 00	23,718 50		-5,080 50
12-30-04	01-15-10	569 6040	Dimensional Emerging Markets Value	10,763 25	18,382 44		7,619 19
01-08-07	01-15-10	856 9870	Diamond Hill Focus L/S Inst'l	15,749 95	14,301 54		-1,448 41
08-11-05	01-15-10	1,430 4290	Diamond Hill Focus L/S Inst'l	22,025 00	23,871 23		1,846 23
12-30-04	01-15-10	345 3120	Hussman Strategic Growth	5,332 08	4,317 37		-1,014 71
12-24-08	01-15-10	528 0000	Hussman Strategic Growth	6,452 16	6,601 48		149 32
01-04-10	01-15-10	164 0000	iRussell Mid Cap Value Index	6,151 59	6,220 02	68 43	
01-06-06	01-15-10	1,155 5680	Masters Select International	21,266 23	15,400 00		-5,866 23
03-19-04	01-15-10	4,388 5430	Pimco Total Return, Instl	48,133 84	48,022 90		-110 94
01-08-07	01-15-10	2,538 3930	Pimco Total Return, Instl	26,472 08	27,777 10		1,305 02
01-08-07	01-15-10	65 0935	Laudus US Discovery Inst'l	1,652 85	867 70		-785 15
12-30-04	01-15-10	392 9890	Laudus US Discovery Inst'l	6,253 90	5,238 54		-1,015 36
08-04-04	01-15-10	850 9090	Laudus US Discovery Inst'l	11,558 49	11,342 62		-215 87
12-23-09	01-15-10	231 1910	Laudus US Discovery Inst'l	3,044 79	3,081 78	36 99	
12-24-08	01-15-10	231 9995	Laudus US Discovery Inst'l	2,268 96	3,092 55		823 59
12-23-09	01-15-10	121 2120	Schwab Fndmtl Emerging Mkts Inst'l	1,152 73	1,200 00	47 27	
12-23-09	01-15-10	48 0000	iShares Barclays Tip	4,994 88	5,030 98	36 10	
12-23-09	01-15-10	1,207 7930	Vanguard Primecap Core	14,843 78	14,751 90	-91 88	
01-06-06	01-15-10	177 1830	Vanguard Primecap Core	2,099 14	2,164 10		64 96
12-03-09	01-15-10	49 0000	Vanguard Emerging Markets Etf	2,039 92	2,035 79	-4 13	
01-04-10	02-02-10	1,958 0000	iRussell Mid Cap Value Index	73,444 03	72,448 06	-995 97	
12-03-09	04-06-10	768 0000	Vanguard Emerging Markets Etf	31,972 57	33,464 14	1,491 57	
01-15-10	04-14-10	65 0000	iRussell 1000 Index	4,059 06	4,332 32	273 26	
02-02-10	04-14-10	123 0000	iRussell 2000 Value	7,080 69	8,368 55	1,287 86	
01-14-09	04-14-10	616 7560	Schwab Fndmtl Large Co Inst'l	3,336 65	5,742 00		2,405 35
10-06-09	04-14-10	343 8400	Schwab Fndmtl US Small-Mid Inst'l	2,946 71	3,600 00	653 29	
12-23-09	06-01-10	22 0000	iShares Barclays Tip	2,289 32	2,315 08	25 76	
08-04-04	06-01-10	200 0000	iShares Barclays Tip	20,420 08	21,046 20		626 12
08-04-04	06-01-10	225 0000	iShares Barclays Tip	22,972 58	23,676 98		704 40
12-24-08	06-01-10	70 0000	iShares Barclays Tip	7,035 00	7,366 17		331 17
01-15-10	06-01-10	458 0000	Energy Select SPDR	26,993 39	23,707 85	-3,285 54	
01-15-10	06-02-10	3,539 8230	Pimco Emerging Local Bond Inst'l	36,025 00	35,312 88	-712 12	
04-06-10	06-03-10	552 0000	Vanguard Total Stock Mkt Etf	33,531 80	31,046 10	-2,485 70	
01-15-10	06-28-10	7,079 6460	Pimco Foreign Fund	72,025 00	74,948 45	2,923 45	
02-02-10	07-01-10	1,137 0000	iRussell 2000 Value	65,453 23	64,014 43	-1,438 80	
07-01-10	10-01-10	1,773 0000	iRussell Mid Cap Value Index	64,048 82	71,798 29	7,749 47	
10-01-10	11-01-10	1,155 0000	iRussell 2000 Value	71,896 03	74,210 45	2,314 42	
11-01-10	12-01-10	954 0000	iRussell 2000 Growth	74,363 33	79,467 55	5,104 22	

Sigma Investment Management Company

REALIZED GAINS AND LOSSES

James M. & Frances M. Wylder Foundation
91039317

82-6104625

31 Big, 11 Small, 18 Foreign, 38 Fixed, 2 Cash

From 01-01-10 Through 12-31-10

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
06-03-10	12-03-10	809 0000	Vanguard Emerging Markets Etf	31,090 08	38,534 07	7,443 99	
01-08-07	12-10-10	1,119 8840	Pimco Total Return, Instl	11,678 91	12,000 00		321 09
10-06-09	12-10-10	418 2050	Schwab Fndmtl Foreign Large Co Inst'l	3,379 10	3,308 00		-71 10
10-06-09	12-10-10	725 4700	Schwab Fndmtl US Small-Mid Inst'l	6,217 28	7,719 00		1,501 72
06-28-10	12-27-10	7,477 3500	Pimco Foreign Bond Unhedged Instl	74,973 00	80,331 56	5,358 56	
TOTAL GAINS						35,842 92	20,382 42
TOTAL LOSSES						-9,014 13	-15,652 51
				1,108,582.03	**1,140,140.73**	**26,828.79**	**4,729.90**
TOTAL REALIZED GAIN/LOSS		31,558 70		Cost	Proceeds		
			ST	782890.35	809719.14		
			LT	325691.69	330421.59		

Cost Adjusted for 2004 & 2005 Return of Capital
Cost Basis for Coca-Cola (KO) provided by client