



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

2010

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 **GRACE PEPPER SMITH FOUNDATION** A Employer identification number **95-6052292**

Number and street (or P O box number if mail is not delivered to street address)

PO BOX 93

Room/suite

B Telephone number **(805) 642-3801**

City or town, state, and ZIP code

BALBOA ISLAND, CA 92662H Check type of organization. Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year **917594** J Accounting method Cash Accrual(from Part II, col. (c), line 16) Other (specify) _____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 ► **Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received	35575.		N/A	
2	Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	257.	257.		STATEMENT 1
4	Dividends and interest from securities	988.	988.		STATEMENT 2
5a	Gross rents	14400.	14400.		STATEMENT 3
b	Net rental income or (loss)	7557.			STATEMENT 4
6a	Net gain or (loss) from sale of assets not on line 10				
b	Gross sales price for all assets on line 6a	28284.			
7	Capital gain net income (from Part IV, line 2)		16139.	16139.	
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	6248.	0.		STATEMENT 5
12	Total Add lines 1 through 11	73607.	31784.		
13	Compensation of officers, directors, trustees, etc.	0.	0.		0.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees	5402.	0.		5402.
c	Other professional fees				
17	Interest				
18	Taxes	3435.	2.		3433.
19	Depreciation and depletion	2496.	2496.		
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses	8365.	4890.		4018.
24	Total operating and administrative expenses Add lines 13 through 23	19698.	7388.		12853.
25	Contributions, gifts, grants paid	267896.			267896.
26	Total expenses and disbursements Add lines 24 and 25	287594.	7388.		280749.
27	Subtract line 26 from line 12.	-213987.			
a	Excess of revenue over expenses and disbursements				
b	Net investment income (if negative, enter -0-)		24396.		
c	Adjusted net income (if negative, enter -0-)			N/A	

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		3924.	14936.	14936.
	3 Accounts receivable ►				
	Less allowance for doubtful accounts ►				
	4 Pledges receivable ►				
	Less: allowance for doubtful accounts ►				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable ►				
	Less allowance for doubtful accounts ►				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments - U.S. and state government obligations	STMT 9	4980.	4982.	5012.
	b Investments - corporate stock	STMT 10	24566.	12900.	17646.
	c Investments - corporate bonds				
Liabilities	11 Investments - land, buildings, and equipment basis ►	571155.			
	Less accumulated depreciation	STMT 11 ►	24232.	549419.	546923.
	12 Investments - mortgage loans				
	13 Investments - other				
	14 Land, buildings, and equipment: basis ►	7136.			
	Less accumulated depreciation	STMT 12 ►	7136.		
	15 Other assets (describe ►)		849.	0.	0.
	16 Total assets (to be completed by all filers)		583738.	579741.	917594.
	17 Accounts payable and accrued expenses				
	18 Grants payable				
Net Assets or Fund Balances	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons		603679.	814269.	STATEMENT 13
	21 Mortgages and other notes payable				
	22 Other liabilities (describe ►)				
	23 Total liabilities (add lines 17 through 22)		603679.	814269.	
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		-19941.	-234528.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds		0.	0.	
Net Assets or Fund Balances	30 Total net assets or fund balances		-19941.	-234528.	
	31 Total liabilities and net assets/fund balances		583738.	579741.	

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	-19941.
2 Enter amount from Part I, line 27a	2	-213987.
3 Other increases not included in line 2 (itemize) ►	3	0.
4 Add lines 1, 2, and 3	4	-233928.
5 Decreases not included in line 2 (itemize) ► EXCISE TAX PAYMENT	5	600.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	-234528.

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 102.18 GLOBAL GOLD				02/17/00	12/13/10
b 302 QUALCOMM				11/19/98	12/16/10
c 208 QUALCOMM				11/19/98	12/28/10
d CAPITAL GAINS DIVIDENDS					
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 3000.		526.			2474.
b 14769.		6880.			7889.
c 10253.		4739.			5514.
d 262.					262.
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) 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					2474.
b					7889.
c					5514.
d					262.
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		16139.
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	273170.	968226.	.282135
2008	310163.	1141806.	.271642
2007	220809.	1474915.	.149710
2006	231645.	1510766.	.153330
2005	197744.	1345882.	.146925

2 Total of line 1, column (d)

2 1.003742

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 .200748

4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5

4 910222.

5 Multiply line 4 by line 3

5 182725.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 244.

7 Add lines 5 and 6

7 182969.

8 Enter qualifying distributions from Part XII, line 4

8 280749.

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)1a Exempt operating foundations described in section 4940(d)(2), check here ► and enter "N/A" on line 1.

Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)

b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► and enter 1% of Part I, line 27b

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments

a 2010 estimated tax payments and 2009 overpayment credited to 2010

6a 516.

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

7 516.

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 0.

Part VII-A Statements Regarding Activities

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 Yes No

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?

1b Yes 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*1c Yes No

c Did the foundation file Form 1120-POL for this year?

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:

(1) On the foundation. ► \$ 0. (2) On foundation managers. ► \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

2 Yes No *If "Yes," attach a detailed description of the activities*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 Yes No

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4a Yes No

b If "Yes," has it filed a tax return on Form 990-T for this year?

N/A

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

5 Yes No *If "Yes," attach the statement required by General Instruction T*

6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either.

6 Yes No

• 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?

7 Did the foundation have at least \$5,000 in assets at any time during the year?

7 Yes No *If "Yes," complete Part II, col. (c), and Part XV*

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ►

8b Yes No

CA

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

SEE STATEMENT 14

8b Yes No

9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV

9 Yes No

10 Did any persons become substantial contributors during the tax year? If "Yes" attach a schedule listing their names and addresses

10 Yes No

Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
Website address ► NONE		
14	The books are in care of ► MARKLE C. SMITH Located at ► 3696 SHELDON DRIVE, VENTURA, CA	Telephone no. ► 805-642-3801 ZIP+4 ► 93003
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	
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 ►	

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	X	No
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes		No
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	X	No
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	X	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	X	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	X	No
1b	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 ►			X
1c	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?			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? If "Yes," list the years ►	<input type="checkbox"/> Yes	X	No
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
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►			2b
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	X	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
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?			3b
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?			4a
				X
				4b

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))? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| (3) Provide a grant to an individual for travel, study, or other similar purposes? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> 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)? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? | 5b | <input type="checkbox"/> X |
| Organizations relying on a current notice regarding disaster assistance check here ► | | |
| c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? | N/A | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <i>If "Yes," attach the statement required by Regulations section 53.4945-5(d)</i> | | |
| 6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 6b | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7b | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <i>If "Yes" to 6b, file Form 8870</i> | | |
| 7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? | N/A | |
| b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? | | |

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
<u>MARKLE C. SMITH</u> <u>3696 SHELDON DRIVE</u> <u>VENTURA, CA 93003</u>	<u>PRESIDENT</u>	5.00	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

Form 990-PF (2010)

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 TRINITY COMMUNITY CHURCH-FUNDS PAID FOR THE CHURCH GENERAL OPERATING NEEDS, DAY CAMP, AND SCHOLARSHIP FUNDING	244285.
2 ALICIA WILSON-FUNDS PAID FOR SCHOLARSHIP	7350.
3 LATIN AMERICAN MISSION-FUNDS PAID FOR MISSIONARY SERVICES	7280.
4 CHRISTIE WOLFE-FUNDS PAID FOR SCHOLARSHIP	4531.

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	
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	34510.
b	Average of monthly cash balances	1b	9148.
c	Fair market value of all other assets	1c	880425.
d	Total (add lines 1a, b, and c)	1d	924083.
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	924083.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	13861.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	910222.
6	Minimum investment return Enter 5% of line 5	6	45511.

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	45511.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	244.
b	Income tax for 2010 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	244.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	45267.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	45267.
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	45267.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes.	1a	280749.
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the:	3b	
a	Suitability test (prior IRS approval required)	4	280749.
b	Cash distribution test (attach the required schedule)	5	244.
4	Qualifying distributions Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	280505.
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		
6	Adjusted qualifying distributions Subtract line 5 from line 4		

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				45267.
2 Undistributed income, if any, as of the end of 2010			0.	
a Enter amount for 2009 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005	132036.			
b From 2006	158133.			
c From 2007	149166.			
d From 2008	253821.			
e From 2009	225675.			
f Total of lines 3a through e	918831.			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ 280749.			0.	
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount			45267.	
e Remaining amount distributed out of corpus	235482.			
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.	1154313.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		0.		
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		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				0.
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	132036.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	1022277.			
10 Analysis of line 9				
a Excess from 2006	158133.			
b Excess from 2007	149166.			
c Excess from 2008	253821.			
d Excess from 2009	225675.			
e Excess from 2010	235482.			

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE STATEMENT 15				
Total			► 3a	267896.
b Approved for future payment				
NONE				
Total 023611 12-07-10			► 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514	(e) Related or exempt function income
	(a) Business code	(b) Amount		
1 Program service revenue:				
a				
b				
c				
d				
e				
f				
g Fees and contracts from government agencies				
2 Membership dues and assessments				
3 Interest on savings and temporary cash investments			14	257.
4 Dividends and interest from securities			14	988.
5 Net rental income or (loss) from real estate:				
a Debt-financed property			16	7557.
b Not debt-financed property				
6 Net rental income or (loss) from personal property				
7 Other investment income			14	6248.
8 Gain or (loss) from sales of assets other than inventory			14	16139.
9 Net income or (loss) from special events				
10 Gross profit or (loss) from sales of inventory				
11 Other revenue:				
a				
b				
c				
d				
e				
12 Subtotal. Add columns (b), (d), and (e)		0.		31189.
13 Total Add line 12, columns (b), (d), and (e)				0.

(See worksheet in line 13 instructions to verify calculations)

Relationship of Activities to the Accomplishment of Exempt Purposes

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

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?	Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of:	1a(1)	X
(1) Cash	1a(2)	X
(2) Other assets		
b Other transactions	1b(1)	X
(1) Sales of assets to a noncharitable exempt organization	1b(2)	X
(2) Purchases of assets from a noncharitable exempt organization	1b(3)	X
(3) Rental of facilities, equipment, or other assets	1b(4)	X
(4) Reimbursement arrangements	1b(5)	X
(5) Loans or loan guarantees	1b(6)	X
(6) Performance of services or membership or fundraising solicitations		
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	X

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

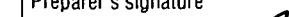
**Sign
Here**

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

Signature of officer or trustee

Date

Title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	ROY D. ATKINS		5/3/11		
	Firm's name ► ATKINS & COMPANY, CPA 4000 MACARTHUR BLVD., SUITE 900			Firm's EIN ►	
Firm's address ► NEWPORT BEACH, CA 92660			Phone no 949-833-0211		

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

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

OMB No. 1545-0047

2010

Name of the organization

Employer identification number

GRACE PEPPER SMITH FOUNDATION95-6052292

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 foundationCheck 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)

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

GRACE PEPPER SMITH FOUNDATION

Employer identification number

95-6052292

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JUNE MACADAM 3696 SHELDON DRIVE VENTURA, CA 93003	\$ 13403.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	MARKLE C. SMITH 3696 SHELDON DRIVE VENTURA, CA 93003	\$ 13747.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	JEAN SNOOK 41 GLEN ELLEN VENTURA, CA 93003	\$ 8425.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

GRACE PEPPER SMITH FOUNDATION

95-6052292

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

Name of organization

Employer identification number

GRACE PEPPER SMITH FOUNDATION

95-6052292

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) ► \$

2010 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

990-PE

GRACE PEPPER SMITH FOUNDATION

95-6052292

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

SOURCE	AMOUNT
CITIBANK	5.
UBS: DISCOUNT AMORTIZATION	2.
UBS: T/E	250.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	257.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
AMERICAN CENTURY-GLOBAL GOLD	566.	262.	304.
MORGAN STANLEY ACCOUNT	684.	0.	684.
TOTAL TO FM 990-PF, PART I, LN 4	1250.	262.	988.

FORM 990-PF RENTAL INCOME STATEMENT 3

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
SINGLE FAMILY RESIDENCE, 26 GLEN ELLEN, VENTURA, CA-NOT RENTED	1	
SINGLE FAMILY RESIDENCE, 41 GLEN ELLEN, VENTURA, CA	2	14400.
TOTAL TO FORM 990-PF, PART I, LINE 5A		14400.

FORM 990-PF

RENTAL EXPENSES

STATEMENT 4

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		2496.	
REPAIRS		150.	
PROPERTY TAXES		3413.	
INSURANCE		574.	
UTILITIES		210.	
- SUBTOTAL -	2		6843.
TOTAL RENTAL EXPENSES			6843.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			7557.

FORM 990-PF	OTHER INCOME	STATEMENT	5
DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
J HUNTER & CLARINDA CORBIN SMITH TRUST ACCOUNTING INCOME DISTRIBUTION	6248.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	6248.	0.	

FORM 990-PF	ACCOUNTING FEES	STATEMENT	6	
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	3720.	0.		3720.
LEGAL FEES	1682.	0.		1682.
TO FORM 990-PF, PG 1, LN 16B	5402.	0.		5402.

FORM 990-PF

TAXES

STATEMENT

7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROPERTY TAXES	3433.	0.		3433.
FOREIGN TAXES	2.	2.		0.
TO FORM 990-PF, PG 1, LN 18	3435.	2.		3433.

FORM 990-PF

OTHER EXPENSES

STATEMENT

8

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
UTILITIES	1866.	0.		1866.
INSURANCE	746.	0.		746.
REPAIRS	220.	0.		220.
BANK CHARGES	303.	303.		303.
FILING FEES	70.	0.		70.
OFFICE EXPENSES	173.	0.		173.
BROKER FEES	240.	240.		240.
ADMINISTRATIVE EXPENSE	400.	0.		400.
REPAIRS	150.	150.		0.
PROPERTY TAXES	3413.	3413.		0.
INSURANCE	574.	574.		0.
UTILITIES	210.	210.		0.
TO FORM 990-PF, PG 1, LN 23	8365.	4890.		4018.

FORM 990-PF U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS STATEMENT 9

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
\$5000 CA WATER BOND		X	4982.	5012.
TOTAL U.S. GOVERNMENT OBLIGATIONS				
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS			4982.	5012.
TOTAL TO FORM 990-PF, PART II, LINE 10A			4982.	5012.

FORM 990-PF CORPORATE STOCK STATEMENT 10

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
AMERICAN GOLD COMMON STOCK	2700.	4983.
WFB-ADVANTAGE US GOVT FUND	2175.	2175.
DIEBOLD COMMON STOCK	6886.	8013.
QUALCOMM COMMON STOCK	1139.	2475.
TOTAL TO FORM 990-PF, PART II, LINE 10B		
	12900.	17646.

FORM 990-PF DEPRECIATION OF ASSETS HELD FOR INVESTMENT STATEMENT 11

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDING	68640.	24232.	44408.
BUILDING-NOT RENTED	141357.	0.	141357.
LAND	261360.	0.	261360.
LAND-NOT RENTED	98923.	0.	98923.
WATER HEATER-NOT RENTED	875.	0.	875.
TOTAL TO FM 990-PF, PART II, LN 11			546923.

GRACE, PEPPER SMITH FOUNDATION

95-6052292

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 12

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER EQUIPMENT	7136.	7136.	0.
TOTAL TO FM 990-PF, PART II, LN 14	7136.	7136.	0.

FORM 990-PF LOANS PAYABLE TO OFFICER'S, DIRECTOR'S, ETC. STATEMENT 13

LENDER'S NAME AND TITLE

MARKLE C. SMITH, PRESIDENT

DATE OF NOTE	MATURITY DATE	INTEREST RATE	TERMS OF REPAYMENT		
10/27/03		.00%	REPAYABLE ON DEMAND		
SECURITY PROVIDED BY BORROWER			PURPOSE OF LOAN		
NONE			CASH FLOW NEEDS		
DESCRIPTION OF CONSIDERATION			FMV OF CONSIDERATION	ORIGINAL LOAN AMOUNT	BALANCE DUE
			0.	10000.	694669.

LENDER'S NAME AND TITLE

MC SMITH & JUNE MACADAM TRUST

DATE OF NOTE	MATURITY DATE	INTEREST RATE	TERMS OF REPAYMENT		
10/27/03		.00%	REPAYABLE ON DEMAND		
SECURITY PROVIDED BY BORROWER			PURPOSE OF LOAN		
NONE			CASH FLOW NEEDS		
DESCRIPTION OF CONSIDERATION			FMV OF CONSIDERATION	ORIGINAL LOAN AMOUNT	BALANCE DUE
			0.	14000.	117100.

LENDER'S NAME AND TITLE

J HUNTER & CLARINDA CORBIN SMITH TRUST A

DATE OF NOTE	MATURITY DATE	INTEREST RATE	TERMS OF REPAYMENT
		.00%	SHORT TERM LOAN

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
NONE	CASH FLOW NEEDS

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	ORIGINAL LOAN AMOUNT	BALANCE DUE
	0.	2500.	2500.

TOTAL TO FORM 990-PF, PART II, LINE 20, COLUMN B	814269.
--	---------

FORM 990-PF	EXPLANATION CONCERNING PART VII-A, LINE 8B	STATEMENT 14
-------------	--	--------------

EXPLANATION

STATE HAS INDICATED TO THE TAXPAYER IN WRITING THAT NO FILING IS REQUIRED.

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 15

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
ALICIA WILSON 304 ANGELINA AVE CARMICHAEL, CA 95608	NONE SCHOLARSHIP	N/A	7350.
CAMPUS CRUSADE INTL P.O. BOX 628222 ORLANDO, FL 32862-9841	NONE MISSIONARY SERVICES	RELIGIOUS	300.
CHRIST FOR THE CITY INTERNATIONAL P.O. BOX 390395 OMAHA, NE 68139-0395	NONE MISSIONARY SERVICES	RELIGIOUS	500.
CHRISTIAN BROADCASTING NETWORK 977 CENTERVILLE TURNPIKE VIRGINIA BEACH, VA 23465-9989	NONE MISSIONARY SERVICES	RELIGIOUS	500.
CHRISTIE WOLFE 261 EMMA AVE VENTURA, CA 93003	NONE SCHOLARSHIP	N/A	4531.
AMERICAN BIBLE SOCIETY 1865 BROADWAY NEW YORK, NY 10023	NONE MISSIONARY SERVICES	RELIGIOUS	300.
LATIN AMERICAN MISSIONS P.O. BOX 52-7900 MIAMI, FL 33152-7900	NONE MISSIONARY SERVICES	RELIGIOUS	7280.
BIBLES FOR THE WORLD P.O. BOX 49759 COLORADO SPRINGS, CA 80949	NONE MISSIONARY SERVICES	RELIGIOUS	500.

GRACE, PEPPER SMITH FOUNDATION

95-6052292

FAR EAST BROADCASTING CO
P.O. BOX 11855 LA MIRADA, CA
90637

NONE
MISSIONARY SERVICES

RELIGIOUS

500.

SPORTS OUTREACH INSTITUTE, INC
P.O. BOX 11855 LYNCHBURG, VA
24506

NONE
MISSIONARY SERVICES

RELIGIOUS

200.

MERCY INC
P.O. BOX A GREENWOOD, IN 46142

NONE
MISSIONARY SERVICES

RELIGIOUS

300.

TEEN CHALLENGE OF SOUTHERN CA
P.O. BOX 1064 VENTURA, CA 93002

NONE
MISSIONARY SERVICES

RELIGIOUS

200.

TRINITY COMMUNITY CHURCH
3645 TELEGRAPH ROAD VENTURA, CA
93003

NONE
GENERAL FUND, DAY
CAMP, SCHOLARSHIP
PROGRAM

CHURCH

244285.

SALVATION ARMY
155 S. OAK ST. VENTURA, CA
93003

NONE
MISSIONARY SERVICES

RELIGIOUS

200.

OPEN DOORS
P.O. BOX 27001 SANTA ANA, CA
92799

NONE
MISSIONARY SERVICES

RELIGIOUS

500.

SAT-7
P.O. BOX 2770 EASTON, MD 21601

NONE
MISSIONARY SERVICES

RELIGIOUS

250.

VENTURA RESCUE MISSION
315 NORTH A ST. OXNARD, CA
93030

NONE
MISSIONARY SERVICES

RELIGIOUS

200.

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

267896.

PROOF OF PUBLICATION

STATE OF CALIFORNIA)

) ss.

COUNTY OF ORANGE)

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the notice published. I am a principal clerk of the NEWPORT BEACH/COSTA MESA DAILY PILOT, which was adjudged a newspaper of general circulation on September 29, 1961, case A6214, and June 11, 1963, case A24831, for the City of Costa Mesa, County of Orange, and the State of California. Attached to this Affidavit is a true and complete copy as was printed and published on the following date(s):

December 8, 2010

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Executed on December 30, 2010
at Costa Mesa, California

Season Channell
Signature

NOTICE OF AVAILABILITY OF ANNUAL REPORT
The annual report of the Grace Pepper Smith Foundation is available for inspection at 126 Sapphire Ave., Balboa Island, upon appointment by any citizen who requests it within 180 days after this publication.
Phone: (949) 673-8242 or (805) 642-3801.
Published Newport Beach/Costa Mesa Daily Pilot December 8, 2010
W701