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Form **990-PF**

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

OMB No 1545-0052

2010

Department of the Treasury Internal Revenue Service

Note The foundation may be able to use a copy of this return to satisfy state reporting requirements 12/01 11/30 2011 For calendar year 2010, or tax year beginning , 2010, and ending Initial Return of a former public charity Final return G Check all that apply: Initial return Address change Amended return Name change Employer identification number ELIZABETH AKERS ELLIOTT 31-1070854 MEMORIAL TRUST P.O. BOX 2828 R Telephone number (see the instructions) PIKEVILLE, KY 41502 If exemption application is pending, check here 1 Foreign organizations, check here section 4947(a)(1) nonexempt charitable trust Other taxable private foundation 2 Foreign organizations meeting the 85% test, check Check type of organization here and attach computation If private foundation status was terminated J Accounting method. X Cash Fair market value of all assets at end of year under section 507(b)(1)(A), check here. (from Part II, column (c), line 16) Other (specify) If the foundation is in a 60-month termination (Part I, column (d) must be on cash basis) under section 507(b)(1)(B), check here Part I | Analysis of Revenue and (b) Net investment (a) Revenue and (c) Adjusted net (d) Disbursements Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) expenses per books income income for charitable purposes (cash basis only) (see the instructions)) Contributions, gifts, grants, etc, received (att sch) Ck ► X if the foundn is not req to att Sch B 20. Interest on savings and temporary ... '. '. '... cash investments 284 284 Dividends and interest from securities 284 5a Gross rents **b** Net rental income or (loss) 6a Net gain/(loss) from sale of assets not on line 1 **b** Gross sales price for all assets on line 6a hite spirit in the grown Capital gain net income (from Part IV, line 2) Net short-term capital gain Income modifications 10a Gross sales less returns and allowances : 7 œ OGDEN, ט 2. W. A. A. A. A. 2351 c Gross profit/(loss) (att sch) 11 Other income (attach schedule). See Statement 1 138,565 284 284 Total. Add lines 1 through 11 138,849 0 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages 15 Pension plans, employee benefits 16a Legal fees (attach schedule) 448 448 448 448. **b** Accounting fees (attach sch) See St 2 c Other prof fees (attach sch) Interest 15. 15. 15 See Stm 3 15 18 Taxes (attach schedule)(see instr.) Depreciation (attach 19 sch) and depletion Occupancy Travel, conferences, and meetings. Printing and publications Other expenses (attach schedule) Total operating and administrative expenses. Add lines 13 through 23 463 463 463 463 Contributions, gifts, grants paid Part XV 000 000 Total expenses and disbursements. 463 151 .463 151,463 463 Add lines 24 and 25 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements -12,6140 ومعورات b Net investment income (if negative, enter -0). 0. 27.00 C Adjusted net income (if negative, enter 0) BAA For Paperwork Reduction Act Notice, see the instructions.

Cash — non-interest-bearing 90,199 77,585	Form	990-	PF (2010) ELIZABETH AKERS ELLIOTT		31-1	070854 Page 2
Cash = non-interest bearing Sign 5500 value	Dar		Rolance Shoots Attached schedules and amounts in the description	Beginning of year	En	d of year
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N F U N F U			and complete lines 24 through 26 and lines 30 and 31.			
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Permanently restricted Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. To Capital stock, trust principal, or current funds Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or land, building, and equipment fund Read Paid-in or capital surplus, or la	ËÚ		- ····-·-			
Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. 27 Capital stock, trust principal, or current funds S N 28 Paid-in or capital surplus, or land, building, and equipment fund C 29 Retained earnings, accumulated income, endowment, or other funds 30 Total net assets or fund balances (see the instructions) 31 Total liabilities and net assets/fund balances (see the instructions) 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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize)	TN		· · ·			
S N 28 Paid-in or capital surplus, or land, building, and equipment fund 29 Retained earnings, accumulated income, endowment, or other funds 30 Total net assets or fund balances (see the instructions) 31 Total liabilities and net assets/fund balances (see the instructions) 90,199. 77,585. 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) 2 Enter amount from Part I, line 27a 2 -12,614 3 Other increases not included in line 2 (itemize)		20	· · · · · · · · · · · · · · · · · · ·			- Comband Sale of
S N 28 Paid-in or capital surplus, or land, building, and equipment fund 29 Retained earnings, accumulated income, endowment, or other funds 30 Total net assets or fund balances (see the instructions) 31 Total liabilities and net assets/fund balances (see the instructions) 90,199. 77,585. 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) 2 Enter amount from Part I, line 27a 2 -12,614 3 Other increases not included in line 2 (itemize)	SB		and complete lines 27 through 31.			60.4
S N 28 Paid-in or capital surplus, or land, building, and equipment fund 29 Retained earnings, accumulated income, endowment, or other funds 30 Total net assets or fund balances (see the instructions) 31 Total liabilities and net assets/fund balances (see the instructions) 90,199. 77,585. 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) 2 Enter amount from Part I, line 27a 2 -12,614 3 Other increases not included in line 2 (itemize)	ĔĹ	27	Capital stock trust principal or current funds			
R S S Total net assets or fund balances (see the instructions) Total liabilities and net assets/fund balances (see the instructions) Part III Analysis of Changes in Net Assets or Fund Balances 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) Enter amount from Part I, line 27a Other increases not included in line 2 (itemize)						一点心态的意思。
R S 30 Total net assets or fund balances (see the instructions) 90,199. 77,585. 31 Total liabilities and net assets/fund balances (see the instructions) 90,199. 77,585. 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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 3	С			90 199	77 581	5
31 Total liabilities and net assets/fund balances (see the instructions) 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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 3 77,585. 90,199. 77,585. 1 90,199. 1 90,199. 2 2 -12,614. 3 3			• • • • • • • • • • • • • • • • • • • •			
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 90,199 2 Enter amount from Part I, line 27a 2 -12,614 3 Other increases not included in line 2 (itemize) 3	•		Total liabilities and net assets/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) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 1 90, 199 2 -12, 614	Par	E III			,,	··!
end-of-year figure reported on prior year's return) 2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 3				·	groo with	
2 Enter amount from Part I, line 27a 3 Other increases not included in line 2 (itemize) 3	1	end-	i fiet assets or futio balances at beginning of year — Mart II, colu of-year figure reported on prior year's return)	ının (a), ilne 30 (must a		1 90,199.
3 Other increases not included in line 2 (itemize)	2				}	
					—	
	_		` '			
5 Decreases not included in line 2 (itemize)	5					
	6			- Part II, column (b),	line 30 .	77,585.

(a) List and describ	e the kind(s) of property sold (e.g., rese, or common stock, 200 shares ML	eal estate, (b) How acquire P — Purchase D — Donation	d (C) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a N/A			D Donasion		
, b			_		
c	· · · · · · · · · · · · · · · · · · ·		-		
d					
e		-			
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	5	(h) Gain or (e) plus (f) m	
a		· -			
b					
C					
d					
e					
Complete only for assets show	ring gain in column (h) and owned by	the foundation on 12/31/69		(I) Gains (Col	umn (h)
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (over column (j), if any		gain minus column (l than -0-) or Losses (fi	(), but not less
a					
b					
С					
d					
е					
	et capital loss). If gain, also if (loss), ent (loss) as defined in sections 1222(5) e 8, column (c) (see the instructions)	··· ¬	2		
	r Section 4940(e) for Reduced	Tay on Not Investmen			
	e foundations subject to the section 4			!	
If 'Yes,' the foundation does not qua	ction 4942 tax on the distributable am lify under section 4940(e) Do not cor in each column for each year; see th	nplete this part		Yes	X No
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use asse	ts (c	(d) Distributior olumn (b) divided	
2009	191,614.				
2008	190,661.	85	,647.		2.226126
2007	95,724.	61	,944.		1.545331
2006	101,604.	256	, 253.		0.396499
2005	161,994.	600	,416.		0.269803
2 Total of line 1, column (d)			2	2	4.437759
3 Average distribution ratio for t number of years the foundatio	he 5-year base period – divide the to n has been in existence if less than 5	tal on line 2 by 5, or by the years	_ =	1	0.887552
4 Enter the net value of nonchar	ritable-use assets for 2010 from Part	X, line 5		1	
5 Multiply line 4 by line 3				i	
6 Enter 1% of net investment in	come (1% of Part I, line 27b)			3	
7 Add lines 5 and 6				,	
8 Enter qualifying distributions f	rom Part XII, line 4		_ {	3	151,463.
If line 8 is equal to or greater Part VI instructions	than line 7, check the box in Part VI,	line 1b, and complete that pa	art using a	1% tax rate See t	he
BAA				For	n 990-PF (2010)

_	990-PF (2010) ELIZABETH AKERS ELLIOTT 31-1070854		Р	age 4
Par		ions)		
1 a	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 instr.)			
, b	Domestic foundations that meet the section 4940(e) requirements in Part V,			<u>0.</u>
	check here ► X and enter 1% of Part I, line 27b		``	, }
С	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)	,		5.5
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable			
	foundations only Others enter -0-)			<u>0.</u>
3	Add lines 1 and 2			0.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-			0.
6	Credits/Payments:		, ,	- 1
а	2010 estimated tax pmts and 2009 overpayment credited to 2010		4 .10	
b	Exempt foreign organizations – tax withheld at source . 6b	•: •	″ 1° 5 *.	• 1
С	Tax paid with application for extension of time to file (Form 8868)			1
d	Backup withholding erroneously withheld . 6d		<u> </u>	
7	Total credits and payments Add lines 6a through 6d			0.
8	Enter any penalty for underpayment of estimated tax. Check here. If Form 2220 is attached.			
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			0.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
$\overline{}$	Enter the amount of line 10 to be Credited to 2011 estimated tax			
Par	t VII-A Statements Regarding Activities			
1 a	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 X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1ь		х
	If the answer is 'Yes' to 1a or 1b , attach a detailed description of the activities and copies of any materials published	1 " "	* * * * * *	
	or distributed by the foundation in connection with the activities		<u>:</u>	
С	Did the foundation file Form 1120-POL for this year?	1с		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year	,	, T.	: 0
_	(1) On the foundation \Rightarrow 0. (2) On foundation managers \Rightarrow 0.	-		· .,
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.	٠.		l`. {
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		X
-	If 'Yes,' attach a detailed description of the activities	-	:	1
_	·		۴	
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes	3		X
	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		X
	If 'Yes,' has it filed a tax return on Form 990-T for this year?	4b	N	/A
	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
•	If 'Yes,' attach the statement required by General Instruction T.		<i>r</i> ,	
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either		120	
·	By language in the governing instrument, or	ا د	, , ,	7 7
	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	Χ	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV	7	Х	
8a	Enter the states to which the foundation reports or with which it is registered (see the instructions).	, ,	. 7	
	N/A	٨);	/
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 <i>General Instruction G? If 'No,' attach explanation</i> .		X	<u></u>
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5)			
	for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If 'Yes,' complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses	10		Х
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	990-PF (2010) ELIZABETH AKERS ELLIOTT VII-A Statements Regarding Activities (Continued)	31-	107085	4	Р	age 5
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)			11		Х
	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?			12		Х
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption Website address N/A	n applica	tion?	13	X	
	The books are in care of ► JOHNNY C. CORNETT, CPA Located at ► 106 4th STREET PIKEVILLE KY ZIP + 4 ►		(<u>606)</u> 01	432	-883	3
	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the year		15	N/A	-	N/A
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other abank, securities, or other financial account in a foreign country?	uthority o	over a	16	Yes	No X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If 'Yes,' enter the r foreign country ▶	ame of th	ne			
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.			1 .	Yes	No
1 a	During the year did the foundation (either directly or indirectly):			1,74%	4.15	35
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	Yes	X No		1. (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	7 3 C d J
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	Yes	X No	2. E. J.		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	Yes	X No X No	The said		
	(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	XNo			
	(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	X No			
	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 the instruct Organizations relying on a current notice regarding disaster assistance check here	ions)?	. 🗀	1 b	N	/A
				, .	• • ,	-
С	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	مقاضي	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))				4	45,184 45,184
а	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 20, 20, 20, 20	Yes	XNo		THE PARTY OF THE P	
	100, 100, 110, 110, 100, 100, 100, 100,			1 ". '	77	
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 494 (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942 all years listed, answer 'No' and attach statement — see the instructions.)			2b	N	/A
С	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years	here		20 23 4 (23)	The state of the s	**************************************
3a	► 20, 20, 20 Did the foundation hold more than a 2% direct or indirect interest in any business					2 ¹ / ₂ 2 ¹
	enterprise at any time during the year?	Yes	X No			* 1.
o	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 approve 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)	ed		, A.	N.	/ A
	Did the foundation invest during the year any amount in a manner that would jeopardize its			3b	IN	/A
	charitable purposes?			4a	- ', :	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?			4b	<u> </u>	Х
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Form 990-PF (2010) ELIZABETH AKERS E	LLIOTT		31-10	70854 Page 6
PartiVII BI Statements Regarding Activit	ies for Which Form	n 4720 May Be Req	uired (continued)	
5a During the year did the foundation pay or incu	-			
(1) Carry on propaganda, or otherwise attempt	ot to influence legislation	n (section 4945(e))?	∐ Yes X	No Service Ser
(2) Influence the outcome of any specific pub on, directly or indirectly, any voter registra	ilic election (see section ation drive?	n 4955), or to carry	Yes X	No S
(3) Provide a grant to an individual for travel,	study, or other similar	purposes?	Yes X	No Service Ser
(4) Provide a grant to an organization other t in section 509(a)(1), (2), or (3), or section	han a charitable, etc, o i 4940(d)(2)? (see instri	rganization described uctions)	Yes X	No
(5) Provide for any purpose other than religion educational purposes, or for the prevention	ius, charitable, scientific on of cruelty to children	c, literary, or or animals?	Yes X	No
b If any answer is 'Yes' to 5a(1)-(5), did any of described in Regulations section 53.4945 or in (see instructions)?	n a current notice regard	ding disaster assistance	tions	5b N/A
Organizations relying on a current notice rega	irding disaster assistan	ce check here	▶_	
c If the answer is 'Yes' to question 5a(4), does tax because it maintained expenditure respon	sibility for the grant?		N/A Yes	No No
If 'Yes,' attach the statement required by Reg		• •		
6a Did the foundation, during the year, receive a on a personal benefit contract?			∐Yes X]No
b Did the foundation, during the year, pay prem If 'Yes' to 6b, file Form 8870.	iums, directly or indirec	cily, on a personal bene	iit contract/	6b X
7a At any time during the tax year, was the found	dation a party to a prob	uhited tax shelter transa	ction? Yes X	No
b If yes, did the foundation receive any proceed				N/A 7b
Part VIII Information About Officers, D				,
and Contractors				
1 List all officers, directors, trustees, foundation	n managers and their	compensation (see inst	ructions).	
(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
See Statement 4				
		0.	0.	0.
2 Compensation of five highest-paid employee	s (other than those in	luded on line 1— see in	setructions) If none a	nter '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				
Tatal south as of all as a section of the control o	1			
Total number of other employees paid over \$50,000 BAA	U TEEA0306L (07/23/10		Form 990-PF (2010)

Total. Add lines 1 through 3 . ► 0. BAA Form 990-PF (2010)

All other program-related investments. See instructions

	see instructions.)		
1 • a	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes: Average monthly fair market value of securities	1 a	
b	Average of monthly cash balances	1 b	
c	Fair market value of all other assets (see instructions)	1 c	
d	Total (add lines 1a, b, and c)	1 d	0.
е	Reduction claimed for blockage or other factors reported on lines 1a and 1c	•	
	(attach detailed explanation)		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	0.
6_	Minimum investment return. Enter 5% of line 5	6	0.
<u>R</u> ar	Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private ope	rating fou	indations
	and certain foreign organizations check here ► and do not complete this p	art.)	
1	Minimum investment return from Part X, line 6.	1	
2 a	Tax on investment income for 2010 from Part VI, line 5		
b	Income tax for 2010 (This does not include the tax from Part VI)	4.1.	
C	Add lines 2a and 2b	2c	· · · · · · · · · · · · · · · · · · ·
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
	Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	7	0.
Par	Qualifying Distributions (see Instructions)		
1 a	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes: Expenses, contributions, gifts, etc — total from Part I, column (d), line 26	1 a	151,463.
b	Program-related investments – total from Part IX-B	1 b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	·
3 a	Amounts set aside for specific charitable projects that satisfy the Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	151,463.
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 instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	151,463.
	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether qualifies for the section 4940(e) reduction of tax in those years	er the found	dation
BAA	, , , , , , , , , , , , , , , , , , , ,		orm 990-PE (2010)

• • •

Part XIII Undistributed Income (see instructions)

			C	(a) Corpus	Years p	(b) prior to 2009		(c) 2009	20	d))10
	istributable amount for ne 7	2010 from Part XI,					-			0.
	ndistributed income, if any, as	of the end of 2010.			<u> </u>	· · · · · · · · · · · · · · · · · · ·				· 1
	nter amount for 2009 o							0.	4	,
b To	otal for prior years: 20	, 20 , 20				0.				
3 Ex	cess distributions carryover,	f any, to 2010								1
a F	rom 2005	131,973.		3			'		,	
b F	rom 2006	88,791.							-	
c F	rom 2007	92,629.		,					-	
d F	rom 2008	186,379.								*
e F	rom 2009.	191,614.					, ·			-
f T	otal of lines 3a through	e		691,386.		•	• •	,		-
4 Q	ualifying distributions for	or 2010 from Part			-					•
Х	II, line 4: ► \$	151,463.							_	
аΑ	pplied to 2009, but not	more than line 2a	- '		,	. 7.		0.		
ЬΑ	pplied to undistributed	income of prior years	-	•						
Œ(E	Election required - see	instructions)	,	1		0.				
c T	reated as distributions of	out of cornus						77.		
(E	Election required - see	instructions)		0.	-	• • •	·	•		
d A	pplied to 2010 distributa	able amount		1	<u>. </u>	-				0.
e R	emaining amount distri	buted out of corpus		151,463.			*	*		<i>".</i>
	cess distributions carryover a			0.			ļ			0.
(/ 5/	f an amount appears in ame amount must be si	column (d), the	*- ()			. ,	,	;	-	- , ,
٠.	amo amoam mast bo o	101111 III COIGIIII (G))	, . .	•	-11	٠,		*	* A	,
6 E	nter the net total of eac	ch column as		•		-				. '
	idicated below:								. ,	,
a Co	orpus Add lines 3f, 4c, and 4e	e. Subtract line 5		842,849.	£		٠	\		
b P	rior years' undistributed ne 4b from line 2b	I income Subtract		~ ~		0.				ė
		r years' undistribut-	,,,	<i>5</i>				<u> </u>		• .
e	nter the amount of priod income for which a no	otice of deficiency		=			. `	,		•
49	as been issued, or on w 942(a) tax has been pre	vnich the section eviously assessed				0.		7		'
	ubtract line 6c from line									•
	mount - see instruction					0.		-	,	
الم	ndistributed income for 2009.	Subtract line 4a from				· ·			, *	
	ne 2a Taxable amount — see		•		<i>*</i> .			0.	,	· -
					1					
f U	ndistributed income for d and 5 from line 1. Thi	2010 Subtract lines	,	-	,			-		
ď	stributed in 2011	3 amount must be			,					0.
	mounts treated as distr									•
	orpus to satisfy requirer y section 170(b)(1)(F) c				ļ					
(\$	see instructions)	1 4542(g)(5)		0.						
8 F	xcess distributions carr	vover from 2005 not								
	pplied on line 5 or line			131,973.						
9 E	xcess distributions car	rvover to 2011								
Š	ubtract lines 7 and 8 fro	om line 6a		710,876.						
1 0 A	nalysis of line 9									
aЕ	xcess from 2006	88,791.								
bΕ	xcess from 2007	92,629.								
сE	xcess from 2008	186,379.								
dΕ	xcess from 2009	191,614.								
еE	xcess from 2010	151,463.					<u></u>	· —·		

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Form **990-PF** (2010)

Form 990-PF (2010) ELIZABETH AKERS ELLIOTT 31-1070854							
Private Operating Foundations (see 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 foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)							
•	b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or						
2a Enter the lesser of the adjusted net income from Part I or the minimum	Tax year	4 > 0000	Prior 3 years	(d) 0007	(a) Tatal		
investment return from Part X for each year listed.	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total		
b 85% of line 2a					<u> </u>		
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							
 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		ļ	ļ				
(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							
Supplementary Information assets at any time during the	(Complete this ne year – see in	s part only if the structions.)	organization ha	ad \$5,000 or mor	e in		
1 Information Regarding Foundation Mana a List any managers of the foundation who close of any tax year (but only if they have None		nore than 2% of the than \$5,000) (See	total contributions r section 507(d)(2))	eceived by the found	ation before the		
b List any managers of the foundation who	own 10% or more	of the stock of a cor	poration (or an equ	ally large portion of t	he ownership of		
a partnership or other entity) of which the None	foundation has a	10% or greater inter	est	,			
2 Information Regarding Contribution, Gra	nt Gift Loan Sch	olarship etc Progr	ame:		 		
Check here X if the foundation only requests for funds. If the foundation make complete items 2a, b, c, and d	makes contribution	s to preselected cha	ırıtable organızatıon	s and does not accep anizations under othe	ot unsolicited er conditions,		
a The name, address, and telephone numb	er of the person to	whom applications	should be addresse	d:			
b The form in which applications should be	submitted and info	rmation and materia	als they should inclu	ide			
c Any submission deadlines.							
d Any restrictions or limitations on awards,	such as by geogra	phical areas, charita	ible fields, kinds of	institutions, or other	factors [.]		

Page 11

3 Grants and Contributions Paid During the Ye	ear or Approved for Fut	ure Paymen	t		
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of	Purp	ose of grant or contribution	Amount
Name and address (home or business)	substantial contributor	recipient	,		
Name and address (home or business) a Paid during the year ELIZABETH A ELLIOTT NURS PROG 147 Sycamore Street PIKEVILLE, KY 41501	substantial contributor NONE	recipient		PROGRAM	151,000.
Total	T	1	ī	► 3a	151,000.
b Approved for future payment					
Total	. .		•	▶ 31	,

BAA

Part XVI A	Analysis of	Income-Producing	Activities
------------	-------------	------------------	------------

Enter gross amounts unless otherwise indicated		Unrelate	d business income	Excluded by	section 512, 513, or 514	(e)	
1 Proor	am service revenue	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	Related or exempt function income (see the instructions)	
-				1 0000			
		1		1			
		1		† †			
ч				1	· · · · · · · · · · · · · · · · · · ·		
		1		 		"	
ř —	. 181	 	-	 			
g Fees	and contracts from government agencies	1		1			
•	bership dues and assessments			+			
	it on savings and temporary cash investments						
	ends and interest from securities			1		284	
	ental income or (loss) from real estate						
	financed property						
	ebt-financed property		 				
	ntal income or (loss) from personal property						
	r investment income				 	136,566	
	r (loss) from sales of assets other than inventory			 		200,000	
	ncome or (loss) from special events						
	s profit or (loss) from sales of inventory						
	revenue.	25 T S (25 T S)	W. C. Stranger				
	REFUND			1	1,999.		
	101010	 		 			
F 3		+		+ +	·		
		1					
c							
d							
c d e					1.999.	136,850	
c d e 12 Subto	otal Add columns (b), (d), and (e)				1,999.		
c d e 12 Subto 13 Total	otal Add columns (b), (d), and (e) . Add line 12, columns (b), (d), and (e)	NO 1 March 1997 Annual Property (1997)			1,999. 13		
d e 12 Subto 13 Total See works	otal Add columns (b), (d), and (e)	ions)	shment of Exem		13		
cd e	otal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) sheet in line 13 instructions to verify calculat Relationship of Activities to th	ons)		pt Purpose	13 es	138,849	
cd	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculate Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp	e Accompli	rted in column (e) of her than by providing	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (oti	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works Cart XVI	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculate Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp	e Accompliancome is report purposes (oti	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works 2art VI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works Part XVI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works Part XVI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works Part XVI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works Part XVI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	138,849	
c d e 12 Subto 13 Total See works Part XVI Line No.	tal Add columns (b), (d), and (e) Add line 12, columns (b), (d), and (e) theet in line 13 instructions to verify calculat Relationship of Activities to th Explain below how each activity for which accomplishment of the foundation's exemp THIS REPRESENTS ROYALTY FRO	e Accompliancome is report purposes (otion)	orted in column (e) of ther than by providing ING GAS WELLS.	pt Purpose Part XVI-A co funds for suc	13 es	136,850 138,849	

Form 990-PF (2010) ELIZABETH AKERS ELLIOTT 31-1070854 Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

					The state of the s
	1(c) of the Code (o	engage in any of the follow ther than section 501(c)(3)			
a Transfers from the repo	rting foundation to	a noncharitable exempt of	rganization of.		
(1) Cash				•	1a(1) X
(2) Other assets					1a (2) X
b Other transactions.					Line City Harri
(1) Sales of assets to a	a noncharitable exe	empt organization			1 b (1) X
(2) Purchases of assets	s from a noncharita	able exempt organization			1 b (2) X
(3) Rental of facilities,	equipment, or othe	er assets			1 b (3) X
(4) Reimbursement arra	angements				1 b (4) X
(5) Loans or loan guara	antees				1 b (5) X
(6) Performance of services	vices or membersh	iip or fundraising solicitatio	ns		1 b (6) X
c Sharing of facilities, equ	uipment, mailing lis	sts, other assets, or paid e	mployees		1c X
4.16.16	II			45 1 11 1 1 1 7	
the goods, other assets	. or services given	by the reporting foundation	n If the foundati	(b) should always show the fair on received less than fair mark other assets, or services received.	ket value in
(a) Line no. (b) Amount involv	red (c) Name	of noncharitable exempt organizati	on (d) D	escription of transfers, transactions, an	d sharing arrangements
N/A					
		· · · · · · · · · · · · · · · · · · ·			
					
		 			
	「(c) of the Code (a	ated with, or related to, on ther than section 501(c)(3)	e or more tax-ex) or in section 5	kempt organizations 27?	Yes X No
b If 'Yes,' complete the fo	•	I	·		
(a) Name of organ	nization	(b) Type of organi	zation	(c) Description of re	elationship
N/A					
					·····
		<u> </u>			.
Under papalties of parting 1	declare that I have even	and the return including accompa	nung schodules and s	statements, and to the heat of my knowled	day and heliof, it is true
Sign Here	gration of preparer (other	than taxpayer or fiduciary) is based	on all information of	itatements, and to the best of my knowled which preparer has any knowledge 2/20/L Presiden	
Signature of officer or to		N	Date	Title	
Print/Type prepare	r's name	Premarer's signature	COM	Date Check if if	PTIN
Paid Johnny K.	White //	my www	LICHT	49//Z self-employed	P01290482
Preparer Firm's name	77-7-	ugkett and Anders	on, P.S.C.	Firm's EIN ► 61-	1166529
Use Only Firm's address	PO Box 13				
- 1 mm 3 doutess	Pikeville,	KY 41502-1349		Phone no (60	6) 432-8833
BAA					Form 990-PF (2010)

2010	Federal Statements ELIZABETH AKERS ELLIOTT MEMORIAL TRUST	Page 31-10708
Statement 1 Form 990-PF, Part I, Line 11 Other Income		
Other Investment Income TAX REFUND	(a) (b) Net Revenue Investment per Books Income \$ 136,566.	(c) Adjusted Net Income 0.\$ 0.
Statement 2 Form 990-PF, Part I, Line 16b Accounting Fees		
ACCOUNTING FEES	(a) (b) Net (c) Expenses Investment Adjuste per Books Income Net Income Total \$ 448. \$ 448. \$ 4 \$ 448. \$ 448. \$ 4 \$ 448. \$ 448. \$ 4	(d) Charitable Purposes 48. \$ 448 \$ 448.
Statement 3 Form 990-PF, Part I, Line 18 Taxes		
FILING FEE	(a) (b) Net (c) Expenses Investment Adjuste per Books Income Net Inco \$ 15. \$ 15. \$ Total \$ 15. \$ \$ \$	(d) cd Charitable purposes 15. \$ 15 \$ 15
Statement 4 Form 990-PF, Part VIII, Line 1 List of Officers, Directors, Trustee		_
Name and Address	Average Hours Compen- bution	tri- Expense on to Account Other
JOHN D. ELLIOTT P O Box 2828 PIKEVILLE, KY 41501	President/VP \$ 0.\$	0. \$
JAMES E. HOBBS, JR. PIKEVILLE, KY 41501	SEC/TREAS 0.	0.

2010

¥7 **.**

Federal Statements ELIZABETH AKERS ELLIOTT MEMORIAL TRUST

Page 2

31-1070854

Statement 4 (continued)
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours <u>Per Week Devoted</u>	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
BURLIN COLEMAN	Director 0	\$ 0.	\$ 0.	\$ 0.
PIKEVILLE, KY 41501				
DOUGLAS CASEY P O Box 2828 PIKEVILLE, KY 41501	Director 0	0.	0.	0.
JOHNNY C. CORNETT P O BOX 1349 PIKEVILLE, KY 41501	Director 0	0.	0.	0.
	Total	\$ 0.	\$ 0.	\$ 0.

2010

Federal Supporting Detail ELIZABETH AKERS ELLIOTT MEMORIAL TRUST

Page 1

31-1070854

Other Income Producing Activities Dividends/interest from securities.

BRANCH BANKING AND TRUST

Total \$