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For calendar year 2013 or tax year beginning

, 2013, and ending

, 20

Name of foundation

WALTER H GALE CEMETERY TRUST 3035000398

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

A Employer identification number

02-6047775

10 TRIPPS LANE

City or town, state or province, country, and ZIP or foreign postal code

603-634-7724

RIVERSIDE, RI 02915-7995

G Check all that apply:	Initial return	Initial return of a former public charity
	Final return	Amended return
	Address change	Name change

H Check type of organization:	Section 501(c)(3) exempt private foundation
	<input checked="" type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)	J Accounting method:	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual
		<input type="checkbox"/> Other (specify)	(Part I, column (d) must be on cash basis.)

Revenue	(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 (attach schedule)				
2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a	13,094.			
7 Capital gain net income (from Part IV, line 2)				
8 Net short-term capital gain				
9 Income modifications				
10 a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	3,483.	3,481.		
13 Compensation of officers, directors, trustees, etc.	600.	300.		300.
14 Other employee salaries and wages		NONE	NONE	
15 Pension plans, employee benefits		NONE	NONE	
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)	STMT 2			
c Other professional fees (attach schedule)	50			
17 Interest	10	5.		
18 Taxes (attach schedule) (see instructions)	STMT 2			
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings		NONE	NONE	
22 Printing and publications		NONE	NONE	
23 Other expenses (attach schedule)	STMT 4	75.		75.
24 Total operating and administrative expenses.				
Add lines 13 through 23	1,000.	305.	NONE	700.
25 Contributions, gifts, grants paid	1,214.			1,214.
26 Total expenses and disbursements Add lines 24 and 25	2,214.	305.	NONE	1,914.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	1,269.			
b Net investment income (if negative, enter -0-)		3,176.		
c Adjusted net income (if negative, enter -0-)				

	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	997.	754.	754.
Assets	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 (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ►			
	Less: allowance for doubtful accounts ►	NONE		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments - U S and state government obligations (attach schedule)			
	b Investments - corporate stock (attach schedule)			
	c Investments - corporate bonds (attach schedule)			
	11 Investments - land, buildings, and equipment basis ►			
	Less accumulated depreciation ► (attach schedule)			
Liabilities	12 Investments - mortgage loans			
	13 Investments - other (attach schedule)	STMT 5.	26,265.	27,777.
	14 Land, buildings, and equipment basis ►			
	Less accumulated depreciation ► (attach schedule)			
	15 Other assets (describe ►)			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		27,262.	28,531.
				33,788.
Net Assets or Fund Balances	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ►)			
	23 Total liabilities (add lines 17 through 22)			NONE
	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 and complete lines 27 through 31. ► <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	27,042.	28,383.	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	220.	148.	
	29 Retained earnings, accumulated income, endowment, or other funds	27,262.	28,531.	
	30 Total net assets or fund balances (see instructions)			
	31 Total liabilities and net assets/fund balances (see instructions)	27,262.	28,531.	

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	27,262.
2 Enter amount from Part I, line 27a	2	1,269.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	28,531.
5 Decreases not included in line 2 (itemize) ►	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	28,531.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a PUBLICLY TRADED SECURITIES					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a 13,068.		10,461.	2,607.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(II) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any			
a			2,607.		
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	2,607.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8			3		

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 the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	1,958.	30,611.	0.063964
2011	1,947.	31,100.	0.062605
2010	1,993.	29,652.	0.067213
2009	1,907.	26,909.	0.070868
2008	1,994.	31,363.	0.063578
2 Total of line 1, column (d)			2 0.328228
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.065646
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4 32,017.
5 Multiply line 4 by line 3			5 2,102.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 32.
7 Add lines 5 and 6			7 2,134.
8 Enter qualifying distributions from Part XII, line 4			8 1,914.
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 ► <input type="checkbox"/> and enter "N/A" on line 1 . . .	Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	64.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input type="checkbox"/> 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-) . . .	2		
3	Add lines 1 and 2	3		64.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) . . .	4		NONE
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5		64.
6	Credits/Payments:			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a		35.
b	Exempt foreign organizations - tax withheld at source	6b		NONE
c	Tax paid with application for extension of time to file (Form 8868)	6c		NONE
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7		35.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed ► <i>PAID VIA EFTPS</i>	9		29.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax ► <i>NONE</i> Refunded ► <i>11</i>			

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		N/A
5		X
6	X	
7	X	
8a		
NH		
8b	X	
9		X
10		X

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?

1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.

1c 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 ► \$ _____ (2) On foundation managers ► \$ _____

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

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

If "Yes," attach a detailed description of the activities.

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*

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

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

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

If "Yes," attach the statement required by General Instruction T.

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

- By language in the governing instrument, or
- By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?

7 Did the foundation have at least \$5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*

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

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.*

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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV.*

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

Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
Website address ► <u>N/A</u>		
14	Telephone no ► <u>(603) 634-7724</u>	
Located at ► <u>875 ELM STREET, MANCHESTER, NH</u> ZIP+4 ► <u>03101</u>		
15	► <input checked="" type="checkbox"/> X	
16	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
See 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.

	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	<input type="checkbox"/> 1b	<input checked="" type="checkbox"/> X
Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	<input type="checkbox"/> 1c	<input checked="" type="checkbox"/> 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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If "Yes," list the years ►		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	<input type="checkbox"/> 2b	<input checked="" type="checkbox"/> X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> 3a	<input checked="" type="checkbox"/> X
b If "Yes," did it have excess business holdings in 2013 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 2013.)	<input type="checkbox"/> 3b	<input checked="" type="checkbox"/> N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<input type="checkbox"/> 4a	<input checked="" type="checkbox"/> 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 2013?	<input type="checkbox"/> 4b	<input checked="" type="checkbox"/> X

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

5a	During the year did the foundation pay or incur any amount to:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(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 type="checkbox"/> Yes <input checked="" 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)? (see instructions)	<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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5b	N/A
	Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>				
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?	<input type="checkbox"/> Yes <input checked="" 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6b	X
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7b	N/A
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RBS CITIZENS, N.A. 875 ELM STREET, MANCHESTER, NH 03101	TRUSTEE 2	600.	-0-	-0-

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

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

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

NONE

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)
3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."

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

Total number of others receiving over \$50,000 for professional services ►		NONE

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	NONE	

2		

3		

4		

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	NONE

2	

All other program-related investments. See instructions	
3	NONE

Total. Add lines 1 through 3 ►	

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	31,784.
b	Average of monthly cash balances	1b	721.
c	Fair market value of all other assets (see instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	32,505.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	32,505.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	488.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	32,017.
6	Minimum investment return. Enter 5% of line 5	6	1,601.

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	1,601.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	64.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	64.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	1,537.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	1,537.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	1,537.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,914.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	1,914.
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	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,914.

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				1,537.
2 Undistributed income, if any, as of the end of 2013:			NONE	
a Enter amount for 2012 only			NONE	
b Total for prior years 20 11 ,20 20		NONE		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	437.			
b From 2009	568.			
c From 2010	524.			
d From 2011	429.			
e From 2012	461.			
f Total of lines 3a through e	2,419.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 1,914.				
a Applied to 2012, but not more than line 2a			NONE	
b Applied to undistributed income of prior years (Election required - see instructions)		NONE		
c Treated as distributions out of corpus (Election required - see instructions)		NONE		
d Applied to 2013 distributable amount				1,537.
e Remaining amount distributed out of corpus	377.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))		NONE		NONE
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	2,796.			
b Prior years' undistributed income. Subtract line 4b from line 2b		NONE		
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		NONE		
d Subtract line 6c from line 6b. Taxable amount - see instructions		NONE		
e Undistributed income for 2012 Subtract line 4a from line 2a. Taxable amount - see instructions			NONE	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				NONE
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)		NONE		
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	437.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	2,359.			
10 Analysis of line 9				
a Excess from 2009	568.			
b Excess from 2010	524.			
c Excess from 2011	429.			
d Excess from 2012	461.			
e Excess from 2013	377.			

Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9)

NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section

	Prior 3 years				(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test - enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization.					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see instructions.)**

1 Information Regarding Foundation Managers:

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

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

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

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

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

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

c Any submission deadlines:

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

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
MELVIN VILLAGE COMMUNITY CHURCH INVESTMENT & TRUST COMMITTEE MELVIN VILLAGE	NONE	N/A	UNRESTRICTED GIFT	485.
MELVIN VILLAGE CEMETERY ASSN. MELVIN VILLAGE COMMUNITY CHURCH MELVIN VILLA	NONE	N/A	UNRESTRICTED GIFT	729.
Total			► 3a	1,214.
b Approved for future payment				
Total			► 3b	

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 (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	876.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			18	2,607.	
8 Gain or (loss) from sales of assets other than inventory					
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)				3,483.	
13 Total Add line 12, columns (b), (d), and (e)				13	3,483.

(See worksheet in line 13 instructions to verify calculations.)

Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions)
	<p style="text-align: center;"><u>NOT APPLICABLE</u></p>

NOT APPLICABLE

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:		
(1)	Cash	1a(1)	X
(2)	Other assets	1a(2)	X
b	Other transactions:		
(1)	Sales of assets to a noncharitable exempt organization	1b(1)	X
(2)	Purchases of assets from a noncharitable exempt organization	1b(2)	X
(3)	Rental of facilities, equipment, or other assets	1b(3)	X
(4)	Reimbursement arrangements	1b(4)	X
(5)	Loans or loan guarantees	1b(5)	X
(6)	Performance of services or membership or fundraising solicitations	1b(6)	X
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.		

N/A

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
NIA		

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) is based on all information of which preparer has any knowledge.

**Sign
Here**

Mary M. Goldstein

04/21/2014

Date

► TAX OFFICER

Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Signature of preparer (see instructions)				
GARY M. GOLDITCH				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	JEFFREY E. KUHLIN		04/21/2014	PTIN P00353001
	Firm's name ► KPMG LLP	Firm's EIN ► 13-5565207		
Firm's address ► 100 WESTMINSTER ST, 6TH FLOOR STE A PROVIDENCE, RI	02903-2321		Phone no	855-549-6955

SCHEDULE D
(Form 1041)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

OMB No 1545-0092

► Attach to Form 1041, Form 5227, or Form 990-T.
 ► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
 ► Information about Schedule D and its separate instructions is at www.irs.gov/form1041

2013

Name of estate or trust

WALTER H GALE CEMETERY TRUST

Employer identification number

02-6047775

Note: Form 5227 filers need to complete **only** Parts I and II.**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	3,631.	3,630.		1.
4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2012 Capital Loss Carryover Worksheet				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on the back ►				7 1.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	9,102.	6,857.		2,245.
11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts.				12
13 Capital gain distributions.				13 361.
14 Gain from Form 4797, Part I.				14
15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2012 Capital Loss Carryover Worksheet				15 ()
16 Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on the back ►				16 2,606.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2013

JSA
3F1210 1 000

DKA330 9056 04/21/2014 11:22:04

25

Part III Summary of Parts I and II		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
17	Net short-term gain or (loss)	17		1.
18	Net long-term gain or (loss):			
a	Total for year	18a		2,606.
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	18b		
c	28% rate gain	18c		
19	Total net gain or (loss). Combine lines 17 and 18a ►	19		2,607.

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and do not complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	20	()
a	The loss on line 19, column (3) or b \$3,000	20	()

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 18b, col. (2) or line 18c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34).	21		
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero	22		
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23		
24	Add lines 22 and 23	24		
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ►	25		
26	Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Subtract line 26 from line 21. If zero or less, enter -0-	27		
28	Enter the smaller of the amount on line 21 or \$2,450	28		
29	Enter the smaller of the amount on line 27 or line 28	29		
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% ►	30		
31	Enter the smaller of line 21 or line 26	31		
32	Subtract line 30 from line 26	32		
33	Enter the smaller of line 21 or \$11,950	33		
34	Add lines 27 and 30	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Enter the smaller of line 32 or line 35	36		
37	Multiply line 36 by 15% ►	37		
38	Enter the amount from line 31	38		
39	Add lines 30 and 36	39		
40	Subtract line 39 from line 38. If zero or less, enter -0-	40		
41	Multiply line 40 by 20% ►	41		
42	Figure the tax on the amount on line 27. Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	42		
43	Add lines 37, 41, and 42	43		
44	Figure the tax on the amount on line 21. Use the 2013 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	44		
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) ►	45		

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

WALTER H GALE CEMETERY TRUST

Social security number or taxpayer identification number

02-6047775

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short-term. For long-term transactions, see page 2.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

Check one or more of the boxes, complete as many forms with the same box checked as you need.

(A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
 (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
 (C) Short-term transactions not reported to you on Form 1099-B

(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f) See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
.922 CALAMOS INTERNATIONAL	08/31/2012	05/21/2013	17.00	16.00			1.00
19.768 CALAMOS INTERNATION	08/31/2012	08/30/2013	356.00	336.00			20.00
22.825 CALAMOS INTERNATION	05/31/2013	11/21/2013	445.00	413.00			32.00
72.176 FIDELITY REAL ESTAT	12/14/2012	02/28/2013	855.00	787.00			68.00
.955 ING MID CAP OPPORTUNI	08/31/2012	05/21/2013	24.00	21.00			3.00
1.104 ING REAL ESTATE INST	02/28/2013	05/21/2013	23.00	20.00			3.00
31.124 ING REAL ESTATE INS	02/28/2013	11/21/2013	546.00	560.00			-14.00
3.562 OPPENHEIMER DEVELOPI	05/31/2012	05/31/2013	125.00	106.00			19.00
33.532 STEELPATH MLP SELEC	11/30/2012	02/28/2013	385.00	354.00			31.00
.19 TOCQUEVILLE GOLD	08/31/2012	05/21/2013	8.00	13.00			-5.00
5.932 TOCQUEVILLE GOLD	12/19/2012	05/31/2013	248.00	399.00			-151.00
21.107 VANGUARD INFL-PROTD #5119	12/19/2012	02/28/2013	599.00	605.00			-6.00

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►

3,631. 3,630. 1

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (a) to correct the basis. See *Column (a)* in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8949 (2012)

Name(s) shown on return (Name and SSN or taxpayer identification no not required if shown on other side)

WALTER H GALE CEMETERY TRUST

Social security number or taxpayer identification number

02-6047775

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

<input type="checkbox"/>	(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
<input type="checkbox"/>	(E) Long-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
<input checked="" type="checkbox"/>	(F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f) See the separate instructions		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
19.349 CALAMOS INTERNATION		08/31/2012	11/21/2013	377.00	329.00			48.00
.784 DWS FLOATING RATE PLU		05/31/2011	05/21/2013	8.00	7.00			1.00
33.862 DELAWARE EMERGING M INST'L		12/22/2011	02/28/2013	498.00	451.00			47.00
4.08 JPMORGAN MORTGAGE BAC		11/30/2010	05/21/2013	47.00	46.00			1.00
.389 LEGG MASON CLEARBRIDG		11/30/2010	05/21/2013	10.00	7.00			3.00
12.832 LEGG MASON CLEARBRI Y		11/30/2010	05/31/2013	317.00	216.00			101.00
1.461 METROPOLITAN WEST HI #514		05/28/2010	05/21/2013	16.00	15.00			1.00
.656 OPPENHEIMER DEVELOPIN		02/29/2012	05/21/2013	24.00	22.00			2.00
7.351 OPPENHEIMER DEVELOPI		02/29/2012	05/31/2013	259.00	245.00			14.00
.673 DREYFUS MIDCAP INDEX		12/31/2008	05/21/2013	23.00	11.00			12.00
8.79 PRINCIPAL EQUITY INCO		08/31/2011	02/28/2013	183.00	151.00			32.00
4.509 PRINCIPAL EQUITY INC		08/31/2011	05/21/2013	102.00	78.00			24.00
6.035 PRINCIPAL EQUITY INC		08/31/2011	05/31/2013	133.00	104.00			29.00
60.265 PRINCIPAL EQUITY IN		08/31/2011	08/30/2013	1,321.00	1,036.00			285.00

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return (Name and SSN or taxpayer identification no. not required if shown on other side)

WALTER H GALE CEMETERY TRUST

Social security number or taxpayer identification number

02-6047775

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box D, E, or F below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

<input type="checkbox"/>	(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
<input type="checkbox"/>	(E) Long-term transactions reported on Form(s) 1099-B showing basis was not reported to the IRS
<input checked="" type="checkbox"/>	(F) Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f) See the separate instructions		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
.243 T ROWE PRICE SMALL-CA	05/28/2010	05/21/2013	10.00	7.00			3.00
8.012 T ROWE PRICE SMALL-C STOCKFD#65	05/28/2010	05/31/2013	316.00	232.00			84.00
23.412 STEELPATH MLP SELEC	05/31/2011	02/28/2013	269.00	254.00			15.00
.881 TEMPLETON GLOBAL BOND #616	11/30/2010	05/21/2013	12.00	12.00			
.812 TEMPLETON INSTITUTION	12/31/2009	05/21/2013	17.00	16.00			1.00
1.396 VANGUARD MORGAN GROW #526	11/30/2009	05/21/2013	101.00	64.00			37.00
46.181 VANGUARD MORGAN GRO #526	11/30/2009	05/31/2013	3,254.00	2,123.00			1,131.00
10.497 VANGUARD INTER TERM #1350	09/29/2006	05/21/2013	125.00	108.00			17.00
90.207 VANGUARD INTER TERM #1350	09/29/2006	05/31/2013	1,054.00	925.00			129.00
2.372 VANGUARD ADMIRAL GNM	05/28/2010	05/21/2013	26.00	26.00	W		
1.136 VANGUARD 500 INDEX S #1340	12/31/2002	05/21/2013	145.00	92.00			53.00
2.314 VANGUARD 500 INDEX S #1340	12/31/2002	05/31/2013	288.00	188.00			100.00
1.216 VANGUARD 500 INDEX S #1340	12/31/2008	11/21/2013	167.00	92.00			75.00
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ►				9,102.	6,857.		2,245.

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

FEDERAL CAPITAL GAIN DISTRIBUTIONS

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LONG-TERM CAPITAL GAIN DISTRIBUTIONS

15% RATE CAPITAL GAIN DISTRIBUTIONS

ING MID CAP OPPORTUNITIES	78.00
JPMORGAN DISCIPLINED EQUITY INSTL	96.00
JPMORGAN MORTGAGE BACKED SEC FD	2.00
LEGG MASON CLEARBRIDGE SMCAP GR Y	5.00
METROPOLITAN WEST HIGH YD BD I #514	7.00
OPPENHEIMER DEVELOPING MKTS CL Y	3.00
DREYFUS MIDCAP INDEX FUND	37.00
T ROWE PRICE SMALL-CAP STOCKFD#65	9.00
TEMPLETON GLOBAL BOND ADVISOR #616	
TEMPLETON INSTITUTIONAL FOREIGN	16.00
VANGUARD MORGAN GROWTH ADMIRAL #526	57.00
VANGUARD INTER TERM BD IDX SS #1350	47.00
VANGUARD SHORT-TERM BD INDX SS #1349	3.00
VANGUARD ADMIRAL GNMA FD #536	1.00

TOTAL 15% RATE CAPITAL GAIN DISTRIBUTIONS	361.00

TOTAL LONG-TERM CAPITAL GAIN DISTRIBUTIONS	361.00
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Citizens Bank®

Investment Detail

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14-Apr-2014 9:3

Asset Types: Balanced Funds, Cash & Cash Equivalents, Equities, Fixed Income -Non Taxable, Fixed Income -Taxable, Other, Real Estate

Data Current as of: 31-Dec-2013

SUMMARY

Asset Type	Current Allocation	Market Value	Total Cost	Unrealized Gain/Loss
Cash & Cash Equivalents	2.231%	\$753.85	\$753.85	\$0.00
Equities	68.556%	\$23,163.54	\$17,680.47	\$5,483.07
Fixed Income -Taxable	29.213%	\$9,870.41	\$10,096.27	(\$225.86)
Totals		\$33,787.80	\$28,530.59	\$5,257.21

DETAIL

Asset Name	CUSIP ISIN SEDOL Ticker	Current Allocation	Quantity	Current Price	Date Priced	Market Value	Total Cost	U C
Cash & Cash Equivalents: 2.231%								
CASH - INCOME		0.439%	148.3100	1.0000		\$148.31	\$148.31	
CASH - INVESTED INCOME		(0.439)%	(148.3100)	1.0000		(\$148.31)	(\$148.31)	
RBS CITIZENS N A CASH SWEEP ACCOUNT Ticker PP510QGQ0	990110702 PP510QGQ0	1.792%	605.5400	100.0000%	31-Dec-2013	\$605.54	\$605.54	
RBS CITIZENS N A CASH SWEEP ACCOUNT Ticker PP510QGQ0	990110702 PP510QGQ0	0.439%	148.3100	100.0000%	31-Dec-2013	\$148.31	\$148.31	
Subtotal		2.231%				\$753.85	\$753.85	
Equities: 68.556%								
DREYFUS MIDCAP INDEX FUND#113 Ticker PESPX Asset ID 712223106	712223106	3.471%	31.9140	36.7500	31-Dec-2013	\$1,172.84	\$762.54	
ING MID CAP OPPORTUNITIES Ticker NMCIIX Asset ID 44978A806	44978A806 US44978A8062	3.631%	47.2770	25.9500	31-Dec-2013	\$1,226.84	\$1,050.72	
ING REAL ESTATE	44981V706	1.927%	37.5420	17.3400	31-Dec-2013	\$650.98	\$684.26	

Asset Name	CUSIP ISIN SEDOL Ticker	Current Allocation	Quantity	Current Price	Date Priced	Market Value	Total Cost	U C
INSTL FD Ticker CRARX Asset ID 44981V706	US44981V7064 CRARX							
JPMORGAN DISCIPLINED EQUITY INSTL Ticker JPIEX Asset ID 4812A1852	4812A1852 US4812A18524 JPIEX	14.460%	220.3750	22.1700	31-Dec-2013	\$4,885.71	\$4,586.36	
LEGG MASON CLEARBRIDGE SMCAP GR Y Ticker SBPYX Asset ID 52470H765	52470H765 US52470H7659 SBPYX	0.702%	7.9980	29.6400	31-Dec-2013	\$237.06	\$138.61	
OPPENHEIMER DEVELOPING MKT CL Y Ticker ODVYX Asset ID 683974505	683974505 US6839745055 ODVYX	1.905%	17.1370	37.5600	31-Dec-2013	\$643.67	\$591.57	
OPPENHEIMER INTL GROWTH FD Ticker OIGYX Asset ID 68380L407	68380L407 US68380L4077 B0KNCP7 OIGYX	2.541%	22.5030	38.1600	31-Dec-2013	\$858.71	\$827.88	
PRINCIPAL EQUITY INCOME INSTL Ticker PEIIX Asset ID 74254U499	74254U499 US74254U4994 PEIIX	9.807%	136.8140	24.2200	31-Dec-2013	\$3,313.64	\$2,353.72	
T ROWE PRICE SMALL-CAP STOCKFD#65 Ticker OTCFX Asset ID 779572106	779572106 OTCFX	0.678%	5.1380	44.5600	31-Dec-2013	\$228.95	\$157.81	
TEMPLETON INSTITUTIONAL FOREIGN Ticker TFEQX Asset ID 880210505	880210505 TFEQX	4.630%	68.8570	22.7200	31-Dec-2013	\$1,564.43	\$1,417.04	
VANGUARD 500 INDEX SIGNAL SHS #1340 Ticker VIFSX Asset ID 922908496	922908496 VIFSX	20.101%	48.2650	140.7200	31-Dec-2013	\$6,791.85	\$4,147.36	
VANGUARD MORGAN GROWTH ADMIRAL #526 Ticker VMRAX Asset ID 921928206	921928206 VMRAX	4.702%	20.0260	79.3400	31-Dec-2013	\$1,588.86	\$962.60	
Subtotal		68.556%				\$23,163.54	\$17,680.47	\$
Fixed Income -Taxable: 29.213%								
DWS FLOATING RATE PLUS IN Ticker DFRTX Asset ID 23337F870	23337F870 US23337F8703 DFRTX	0.908%	32.4100	9.4700	31-Dec-2013	\$306.92	\$306.59	
JPMORGAN MORTGAGE BACKED SEC FD Ticker OMBIX Asset ID 4812C1215	4812C1215 US4812C12150 OMBIX	5.862%	176.6730	11.2100	31-Dec-2013	\$1,980.50	\$2,016.92	
METROPOLITAN	592905848	1.941%	63.9370	10.2600	31-Dec-2013	\$655.99	\$647.62	

Asset Name	CUSIP ISIN SEDOL Ticker	Current Allocation	Quantity	Current Price	Date Priced	Market Value	Total Cost	U C
WEST HIGH YD BD I #514	US5929058486							
Ticker MWHIX Asset ID 592905848	MWHIX							
TEMPLETON GLOBAL BOND ADVISOR #616	880208400 2068404	1 365%	35 2330	13 0900	31-Dec-2013	\$461 20	\$473 33	
Ticker TGBAX Asset ID 880208400	TGBAX							
VANGUARD ADMIRAL GNMA FD #536	922031794	3.183%	103 2210	10 4200	31-Dec-2013	\$1,075 56	\$1,126 39	
Ticker VFJX Asset ID 922031794	VFJX							
VANGUARD INTER TERM BD IDX SS #1350	921937843	11 865%	361 4840	11 0900	31-Dec-2013	\$4,008 86	\$4,133 53	
Ticker VIBSX Asset ID 921937843	VIBSX							
VANGUARD SHORT-TERM BD INDX SS #1349	921937850 US9219378505	4 088%	131 6850	10 4900	31-Dec-2013	\$1,381 38	\$1,391 89	
Ticker VBSSX Asset ID 921937850	VBSSX							
Subtotal		29.213%				\$9,870.41	\$10,096.27	(

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

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DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
DIVIDENDS AND INTEREST	876.	874.
TOTAL	876.	874.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREP FEES	325.			325.
TOTALS	325.	NONE		NONE
				325.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAXES	-----	5.
TOTALS	-----	5.

WALTER H GALE CEMETERY TRUST

02-6047775

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
NH FILING FEE	75.	75.
TOTALS	75.	75.

WALTER H GALE CEMETERY TRUST

02-6047775

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	BEGINNING BOOK VALUE	BOOK VALUE	ENDING FMV
SEE ATTACHED STATEMENT	C	26,265.	27,777.	33,034.
TOTALS		26,265.	27,777.	33,034.