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## Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation <b>THE GRAYMER FOUNDATION</b> <b>C/O C. GRAYDON ROGERS</b>		A Employer identification number <b>22-6798520</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>30 BEACHSIDE DR #301</b>	Room/suite	B Telephone number <b>772-589-4520</b>
City or town, state or province, country, and ZIP or foreign postal code <b>VERO BEACH, FL 32963</b>		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply. <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) <b>\$ 8,530,576.</b> (Part I, column (d) must be on cash basis)	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		107,659.	106,645.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		<16,684.>			
b Gross sales price for all assets on line 6a <b>2,346,721.</b>					
7 Capital gain net income (from Part IV, line 2)			0.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income		14,187.	14,187.		STATEMENT 2
12 Total. Add lines 1 through 11		105,162.	120,832.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 3		4,000.	2,000.		2,000.
c Other professional fees					
17 Interest					
18 Taxes STMT 4		14,258.	0.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 5		12,278.	5,996.		6,239.
24 Total operating and administrative expenses. Add lines 13 through 23		30,536.	7,996.		8,239.
25 Contributions, gifts, grants paid		309,001.			309,001.
26 Total expenses and disbursements. Add lines 24 and 25		339,537.	7,996.		317,240.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<234,375.>			
b Net investment income (if negative, enter -0-)			112,836.		
c Adjusted net income (if negative, enter -0-)				N/A	

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<b>Part II Balance Sheets</b> <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	1,701,156.	193,545.	193,545.
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶ Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock <b>STMT 6</b>	4,010,251.	5,283,487.	8,337,031.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other <b>STMT 7</b>	0.	0.	0.
	14 Land, buildings, and equipment: basis ▶ Less accumulated depreciation ▶			
15 Other assets (describe ▶)				
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item 1)	5,711,407.	5,477,032.	8,530,576.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 <b>Total liabilities</b> (add lines 17 through 22)	0.	0.		
<b>Net Assets or Fund Balances</b>	Foundations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	5,711,407.	5,477,032.	
30 <b>Total net assets or fund balances</b>	5,711,407.	5,477,032.		
31 <b>Total liabilities and net assets/fund balances</b>	5,711,407.	5,477,032.		

**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	5,711,407.
2 Enter amount from Part I, line 27a	2	<234,375.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	5,477,032.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	5,477,032.

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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 7.1999 SHS REGENTATLANTIC HEDGED	P	VARIOUS	VARIOUS
b JP MORGAN #3005- SEE ATTACHED	P	VARIOUS	VARIOUS
c PERSHING- SEE ATTACHED	P	VARIOUS	VARIOUS
d JP MORGAN #3005 CAPITAL GAIN DISTRIBUTION	P	VARIOUS	VARIOUS
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 3,432.		7,715.	<4,283.>
b 828,217.		803,154.	25,063.
c 1,478,122.		1,552,536.	<74,414.>
d 36,950.			36,950.
e			

  

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			<4,283.>
b			25,063.
c			<74,414.>
d			36,950.
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	<16,684.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see 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	312,662.	6,669,832.	.046877
2011	302,475.	6,470,874.	.046744
2010	263,300.	5,976,078.	.044059
2009	312,989.	5,255,705.	.059552
2008	364,254.	6,496,164.	.056072

2 Total of line 1, column (d)	2	.253304
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	.050661
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	7,627,745.
5 Multiply line 4 by line 3	5	386,429.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,128.
7 Add lines 5 and 6	7	387,557.
8 Enter qualifying distributions from Part XII, line 4	8	317,240.

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

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**Part VI 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)			
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		1	2,257.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	2,257.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	2,257.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	8,800.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	8,800.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	6,543.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax <input type="checkbox"/> 6,543. Refunded <input type="checkbox"/>	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
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		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
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		X
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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
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?	X	
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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NJ		
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		X
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		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► WEISERMAZARS LLP Telephone no. ► (516) 488-1200 Located at ► 60 CROSSWAYS PARK DRIVE WEST, WOODBURY, NY ZIP+4 ► 11797			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" 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)? Organizations relying on a current notice regarding disaster assistance check here ► N/A	1b	
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?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 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.) N/A	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 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.) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b	X

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870

☐ Yes ☒ No

7b

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

N/A

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		0.	0.	0.

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

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

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

0

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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. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

<b>Part IX-A</b>	<b>Summary of Direct Charitable Activities</b>
------------------	--

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.

1	N/A	
2		
3		
4		

## Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

1	N/A	
2		
3	All other program-related investments. See instructions.	
<b>Total.</b> Add lines 1 through 3		0

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	7,098,505.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	645,399.
<b>c</b>	Fair market value of all other assets	<b>1c</b>	
<b>d</b>	Total (add lines 1a, b, and c)	<b>1d</b>	7,743,904.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0.
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0.
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	7,743,904.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	116,159.
<b>5</b>	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	7,627,745.
<b>6</b>	Minimum investment return. Enter 5% of line 5	<b>6</b>	381,387.

**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.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	381,387.
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	2,257.
<b>b</b>	Income tax for 2013. (This does not include the tax from Part VI.)	<b>2b</b>	3,580.
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	5,837.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	375,550.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	0.
<b>5</b>	Add lines 3 and 4	<b>5</b>	375,550.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	0.
<b>7</b>	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	<b>7</b>	375,550.

**Part XII****Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	317,240.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	0.
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	317,240.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	<b>5</b>	0.
<b>6</b>	Adjusted qualifying distributions. Subtract line 5 from line 4	<b>6</b>	317,240.

**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.

Form 990-PF (2013)

## THE GRAYMER FOUNDATION

Form 990-PF (2013)

C/O C. GRAYDON ROGERS

22-6798520

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**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				375,550.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			306,943.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 317,240.				
a Applied to 2012, but not more than line 2a			306,943.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				10,297.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	0.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				365,253.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

Form 990-PF (2013)

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07250513 758489 14802

2013.03040 THE GRAYMER FOUNDATION C/O 148021

## Page 10

N/A

4942(1)(3) or		4942(1)(5)
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(4) Gross investment income

[illegible]

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

## THE GRAYMER FOUNDATION

Form 990-PF (2013)

C/O C. GRAYDON ROGERS

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**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
<b>a</b> Paid during the year				
DETAIL FURNISHED UPON REQUEST	NONE	OTHER PUBLIC CHARITY	GENERAL	309,001.
<b>Total</b>			<b>3a</b>	309,001.
<b>b</b> Approved for future payment				
NONE				
<b>Total</b>			<b>3b</b>	0.

## Part XVI-A

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
		(a) Business code	(b) Amount	(c) Exclu- sion 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	107,659.	
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				14	14,187.	
8 Gain or (loss) from sales of assets other than inventory				18	<16,684.>	
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory						
11 Other revenue:						
a						
b						
c						
d						
e						
12 Subtotal. Add columns (b), (d), and (e)			0.		105,162.	0.
13 Total. Add line 12, columns (b), (d), and (e)						105,162.

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

## Part XVI-B

[illegible]

Form **990-PF** (2013)

GRAYMER FOUNDATION EIN: 22-6798520  
DECEMBER 31, 2013  
JPM #3005 GAIN AND LOSS SCHEDULE

SHARES	SECURITY	PROCEEDS	COST	G/L
2,628.499	EDGEWOOD GROWTH FUND	38,166.00	36,148.00	2,018.00
108.957	ASTON OPTIMUN MID CAP FUND	3,977.00	3,783.00	194.00
263.000	SPDR S&P ETF TRUST	39,319.00	38,193.00	1,126.00
3,529.924	RS INTERNATIONAL GROWTH FUND	67,422.00	60,750.00	6,672.00
1,230.085	PRIMECAP ODYSSEY FUNDS	22,523.00	20,825.00	1,698.00
4,217.763	CAPITAL PRIVATE CLIENT SVCS	45,046.00	44,835.00	211.00
125.000	SPDR GOLD TRUST	17,091.00	20,397.00	(3,306.00)
475.000	ISHARES MSCI CHINA INDEX FD	19,211.00	22,075.00	(2,864.00)
2,178.035	VANGUARD INTM TRM INV	21,345.00	22,661.00	(1,316.00)
775.873	CULLEN INTER HIGH DIVID	8,131.00	8,162.00	(31.00)
448.000	VANGUARD FTSE EUROPE ETF	22,803.00	21,190.00	1,613.00
1,455.555	DREYFUS EMG MKT DEBT	20,829.00	22,047.00	(1,218.00)
674.000	ISHARES MSCI EMERGING MARKET INDEX	26,760.00	29,019.00	(2,259.00)
598.495	JPM SHORT DURATION BOND FD	6,536.00	6,595.00	(59.00)
698.691	PIMCO COMMODITYPL STRAT	7,434.07	7,644.00	(209.93)
5,496.582	DELAWARE EMERGING MARKETS	81,239.00	80,287.00	952.00
314.000	ISHARES COHEN & STEERS REALTY	24,911.00	24,865.00	46.00
1,189.751	PRIMECAP ODYSSEY STOCK FUND	23,688.00	19,357.00	4,331.00
822.000	ISHARES MSCI EAFE INDEX FUND	52,921.00	49,353.00	3,568.00
153.000	SPDR GOLD TRUST	19,901.00	24,279.00	(4,378.00)
58.000	SPDR GOLD TRUST	7,533.00	7,609.00	(76.00)
113.997	JPM LARGE CAP GROWTH FD	3,396.00	3,151.00	245.00
2,042.659	THE ARBITRAGE FUND	26,269.00	26,074.00	195.00
6,478.389	BLACKROCK HIGH YIELD BOND	53,511.00	52,328.00	1,183.00
582.000	SPDR S&P ETF TRUST	103,108.00	96,869.00	6,239.00
90.000	ISHARES CORE S&P MID-CAP ETF	11,767.00	10,678.00	1,089.00
625.645	DODGE & COX INTL STOCK FUND	26,690.00	23,398.00	3,292.00
1,761.716	NEUBERGER BER MU/C OPP	26,690.00	20,582.00	6,108.00
TOTAL		828,217.07	803,154.00	25,063.07

Pershing Advisor Solutions LLC, a BNY Mellon company  
One Pershing Plaza, Jersey City, NJ 07399  
(877) 870-7230  
Member FINRA SIPC

WPSTEWART<sup>SM</sup>

# Investment Account Statement

Statement Period: 12/01/2013 - 12/31/2013

## Schedule of Realized Gains and Losses Year-to-Date

Disposition Date	Acquisition Date	Disposition Transaction	Description	Quantity	Cost Basis	Proceeds	Realized Gain/Loss/Disallowance
<b>Short Term</b>							
07/09/13	04/08/13	SELL First In First Out	INTL FLAVORS & FRAGR Security Identifier IFF	1,500,000	110,621.00	119,556.56	8,935.56
08/19/13	04/08/13	SELL First In First Out	BLACKROCK INC COM Security Identifier BLK	500,000	124,060.00	134,962.15	10,902.15
<b>Total Short Term</b>					<b>\$234,681.00</b>	<b>\$254,518.71</b>	<b>\$19,837.71</b>
<b>Long Term</b>							
02/14/13	12/30/08 *	CLEU First In First Out	KINDER MORGAN MGMT L Security Identifier KMR	0.609	17.01	50.20	33.19
04/08/13	03/06/01 *	SELL First In First Out	CISCO SYSTEMS INC Security Identifier CSCO	7,000,000	169,752.47	143,488.78	-26,263.69
04/08/13	12/22/05 *	SELL First In First Out	GENERAL ELECTRIC CO Security Identifier GE	6,500,000	230,640.00	149,521.14	-81,118.86
04/08/13	01/06/05 *	SELL First In First Out	KELLOGG CO Security Identifier K	4,000,000	178,534.55	254,773.09	76,238.54
04/08/13	12/12/00 *	SELL First In First Out	MICROSOFT CORP COM Security Identifier MSFT	7,000,000	203,620.67	199,417.52	-4,203.15
04/08/13	12/30/08 *	SELL First In First Out	SCHWAB CHARLES CORP Security Identifier SCHW	5,000,000	76,272.50	83,562.62	7,290.12
04/08/13	01/22/01 *	SELL First In First Out	STATE STR CORP COM Security Identifier STT	1,500,000	76,371.34	86,388.11	10,016.77





# **Schedule of Realized Gains and Losses Year-to-Date (continued)**

Disposition Date	Acquisition Date	Disposition Transaction	Description	Quantity	Cost Basis	Proceeds	Realized Gain/Loss/Disallowance
<b>Long Term (continued)</b>							
04/08/13	12/08/06 *	SELL First In First Out	WESTERN UN CO COM Security Identifier WU	10,000 000	239,809 38	143,793 77	-96,015 61
05/15/13	12/30/08 *	CLEU First In First Out	KINDER MORGAN MGMT L Security Identifier KMR	0 336	9 26	29 04	19 78
08/14/13	12/30/08 *	CLEU First In First Out	KINDER MORGAN MGMT L Security Identifier KMR	0 304	8 25	24 33	16 08
11/14/13	12/30/08 *	CLEU First In First Out	KINDER MORGAN MGMT L Security Identifier KMR	0 846	22 55	63 21	40 66
11/18/13	12/30/08 *	SELL First In First Out	PEABODY ENERGY CORP Security Identifier BTU	4,000 000	87,226 00	77,790 64	-9,435 36
11/18/13	01/06/05 *	SELL First In First Out	PROCTER & GAMBLE CO Security Identifier PG	1,000 000	55,571 34	84,700 52	29,129 18
<b>Total Long Term</b>					<b>\$1,317,855.32</b>	<b>\$1,223,602.97</b>	<b>-\$94,252.35</b>
<b>Total Short Term and Long Term</b>					<b>\$1,552,536.32</b>	<b>\$1,478,121.68</b>	<b>-\$74,414.64</b>

GRAYMER FOUNDATION EIN: 22-6798520  
DECEMBER 31, 2013  
PERSHING  
BALANCE SHEET ATTACHMENT

Security	# of Shares	Cost	FMV
AMERICAN EXPRESS COMPANY	5,000	232,402.33	453,650.00
AMGEN INC.	3,000	188,720.20	342,240.00
APPLE INC COM	700	293,565.00	392,714.00
BAIDU COM INC SPONS	1,500	132,736.00	266,820.00
BED BATH & BEYOND	1,500	55,277.80	120,450.00
CELGENE CORP	2,000	235,998.00	337,936.00
COGNIZANT TECHNOLOGY	2,000	143,834.00	201,960.00
EBAY INC COM	2,500	131,808.00	137,163.00
EXPRESS SCRIPTS	2,500	148,180.00	175,600.00
HOME DEPOT	5,000	173,958.34	411,700.00
JOHNSON & JOHNSON	3,800	191,558.12	348,042.00
KINDER MORGAN MGMT LLC	3,573	97,683.00	270,333.00
MAGELLAN MIDSTREAM HDLGS	8,854	51,424.07	560,193.00
MASTERCARD	500	68,119.75	417,730.00
NATIONAL OILWELL	1,000	67,768.00	79,530.00
PROCTER & GAMBLE CO	1,500	83,357.02	122,115.00
QUALCOM INC	5,000	126,358.00	371,250.00
TARGET CORP	5,000	190,550.00	316,350.00
VISA INC COM	1,700	295,465.00	378,556.00
INVESTMENTS		2,908,762.63	5,704,332.00

GRAYMER FOUNDATION EIN: 22-6798520  
DECEMBER 31, 2013  
CHARLES SCHWAB  
BALANCE SHEET ATTACHMENT

Security	# of Shares	Cost	FMV
LEHMAN BROS HLDGS	55,000	55,000.00	11,069.00
INVESTMENTS		55,000.00	11,069.00

GRAYMER FOUNDATION EIN: 22-6798520

DECEMBER 31, 2013

JP MORGAN #3005

BALANCE SHEET ATTACHMENT

Securities	# of Shares	Cost	FMV
ASTON/FAIRPOINTE MID CAP	2,579.360	87,698.00	115,220.00
BHH CORE SELECT FUND-N	5,920.370	105,152.00	126,696.00
CAPITAL PRIVATE CLIENT SVCS	11,413.009	122,176.00	136,157.00
CLEARBRIDGE APPRECIATION	2,345.185	37,260.00	45,098.00
COLUMBIA ASIA PAX	6,197.495	79,610.00	83,728.00
CULLEN INTERNATIONAL HIGH DIVIDEND FUND	12,135.432	121,929.00	138,344.00
DELAWARE EMERGING MARKETS FUND	1,821.119	24,892.00	29,630.00
DB REN MXEA	35,000.000	35,000.00	37,852.00
DODGE & COX INTERNATIONAL STOCK	2,824.612	95,401.00	121,571.00
DOUBLELINE TOTAL RET BD	4,764.750	53,166.00	51,364.00
EATON VANCE MUT FDS TR GB	5,841.878	57,318.00	55,030.00
GATEWAY FUND	1,863.234	51,326.00	54,015.00
INV BALANCED-RISK ALLOC	6,265.996	79,471.00	74,503.00
ISHARES CORE S&P MID-CAP ETF	704.000	72,730.00	94,202.00
ISHARES MSCI EAFE INDEX FUND	2,107.000	125,314.00	141,369.00
JPM CHINA REGION FD	1,387.334	25,576.00	29,467.00
JPM GLOBAL RES ENH	4,846.159	76,035.00	86,407.00
JPM LARGE CAP GROWTH FD	3,668.889	88,997.00	116,597.00
JPM REN MXEA 10/16/14	35,000.000	35,000.00	36,124.00
JPM CONT BUFF EQ BRENT 8/13/14	13,000.000	13,000.00	13,465.00
JPM ENHANCED BETA DAILY RETURN NOTE	25,000.000	25,000.00	25,473.00
JPM SHORT DURATION BOND FD-SEL	7,308.510	80,424.00	79,590.00
JPM STR INC OPP FD	2,205.970	26,127.00	26,229.00
JPM TR I MLT SC INCM SL	2,589.950	26,464.00	26,702.00
JPM US LRGE CAP CORE PLUS FD	4,116.096	94,138.00	114,181.00
JPMORGAN TR I EX-G4 CRSG SEL	2,673.080	27,071.00	26,250.00
NEUBERGER BERMAN MULTI CAP OPP. FUND	7,287.575	80,291.00	111,864.00
OAKMARK INTERNATIONAL FD	2,461.000	65,206.00	64,763.00
PIMCO COMMODITIES PLUS STRATEGY P	6,698.365	71,721.00	71,472.00
PIMCO UNCONSTRAINED BOND P	7,349.919	84,391.00	81,511.00
PRIMECAP ODYSSEY STOCK FUND	3,979.253	63,446.00	84,201.00
SG REN SPX 10/16/14	40,000.000	40,000.00	42,692.00
SPDR S&P 500 ETF TRUST	780.000	112,230.00	144,058.00
T ROWE PRICE NEW ASIA	4,890.650	80,640.00	78,299.00
VANGUARD FTSE EUROPE ETF	978.000	55,524.00	57,506.00
<b>INVESTMENTS</b>		<b>2,319,724.00</b>	<b>2,621,630.00</b>

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB	7,588.	0.	7,588.	7,588.	
JP MORGAN #3005	9.	0.	9.	9.	
JP MORGAN #3005	31,489.	0.	31,489.	31,489.	
JP MORGAN #3005	1,014.	0.	1,014.	0.	
JP MORGAN #5005	32.	0.	32.	32.	
MAGELLAN MIDSTREAM PARTNERS LP	12.	0.	12.	12.	
MAGELLAN MIDSTREAM PARTNERS LP	2.	0.	2.	2.	
PERSHING	67,513.	0.	67,513.	67,513.	
TO PART I, LINE 4	107,659.	0.	107,659.	106,645.	

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MAGELLAN MIDSTREAM PARTNERS LP	14,187.	14,187.	
TOTAL TO FORM 990-PF, PART I, LINE 11	14,187.	14,187.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEE	4,000.	2,000.		2,000.
TO FORM 990-PF, PG 1, LN 16B	4,000.	2,000.		2,000.

FORM 990-PF	TAXES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL TAXES	14,258.	0.			0.
TO FORM 990-PF, PG 1, LN 18	14,258.	0.			0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ADVISORY FEES	11,992.	5,996.			5,996.
BANK CHARGES	112.	0.			112.
PO BOX	96.	0.			96.
MAGELLAN MIDSTREAM PARTNERS LP	43.	0.			0.
SUPPLIES	35.	0.			35.
TO FORM 990-PF, PG 1, LN 23	12,278.	5,996.			6,239.

FORM 990-PF	CORPORATE STOCK		STATEMENT	6
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
PERSHING	2,908,763.	5,704,332.		
CHARLES SCHWAB	55,000.	11,069.		
JP MORGAN #3005	2,319,724.	2,621,630.		
TOTAL TO FORM 990-PF, PART II, LINE 10B	5,283,487.	8,337,031.		

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	7
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ORGANIZATIONAL COSTS	COST	18,020.	18,020.
A/A - ORGANIZATIONAL COSTS	COST	<18,020.>	<18,020.>
TOTAL TO FORM 990-PF, PART II, LINE 13		0.	0.

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

NOT REQUIRED

FORM 990-PF	PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS	STATEMENT	9
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN EXPENSE CONTRIB ACCOUNT
C. GRAYDON ROGERS 30 BEACHSIDE DR #301 VERO BEACH, FL 32963	PRESIDENT 0.00	0.	0. 0.
MARY ROGERS 30 BEACHSIDE DR #301 VERO BEACH, FL 32963	VICE-PRESIDENT 0.00	0.	0. 0.
STACY ROGERS GOLDING 320 SEA OAK DRIVE VERO BEACH, FL 32963	SECRETARY/TREASURER 0.00	0.	0. 0.
DAVID S. ROGERS 21 ALEXANDRIA ROAD MORRISTOWN, NJ 07960	TRUSTEE 0.00	0.	0. 0.
STUART G. ROGERS 1805 SHERWOOD ROAD ALLENTOWN, PA 18103	TRUSTEE 0.00	0.	0. 0.

THE GRAYMER FOUNDATION C/O C. GRAYDON RO

22-6798520

ANN BRONWYN ROGERS PARLETTE TRUSTEE  
1580 N. SCOTTSGATE CT 0.00  
XENIA, OH 45385

0. 0. 0.

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII

0. 0. 0.