



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



Form **990-PF**

Return of Private Foundation

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

OMB No 1545-0052

2013

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2013 or tax year beginning , and ending

Name of foundation BOWKLEY SPCA			A Employer identification number 23-7726637	
Number and street (or P O box number if mail is not delivered to street address) Wells Fargo Bank N.A Trust Tax Dept - 1 W 4th St 4th Floor MAC D4000-041		Room/suite	B Telephone number (see instructions) (888) 730-4933	
City or town Winston Salem	State NC	ZIP code 27101-3818	C If exemption application is pending, check here <input type="checkbox"/>	
Foreign country name	Foreign province/state/county	Foreign postal code	D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change			E If private foundation status was terminated under section 507(b)(1)(A), check here <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			F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 408,635		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	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	8,119	7,907		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	9,993			
	b Gross sales price for all assets on line 6a 149,235				
	7 Capital gain net income (from Part IV, line 2)		9,993		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	18,112	17,900	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	6,623	4,967		1,656
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	1,148			1,148
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	635	115		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	8,406	5,082	0	2,804
	25 Contributions, gifts, grants paid	16,337			16,337
26 Total expenses and disbursements. Add lines 24 and 25	24,743	5,082	0	19,141	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-6,631				
b Net investment income (if negative, enter -0-)		12,818			
c Adjusted net income (if negative, enter -0-)			0		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2013)

ENVELOPE RECEIVED APR 07 2014

RECEIVED
APR 10 2014
OGDEN UT

APR 16 2014

5

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash—non-interest-bearing	733	1,064	1,064
	2	Savings and temporary cash investments	15,750	16,886	16,886
	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			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis			
	Less: accumulated depreciation (attach schedule)				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)	348,894	341,218	390,684	
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)	365,377	359,168	408,634	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
23	Total liabilities (add lines 17 through 22)	0	0		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>				
	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	365,377	359,168	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds				
30	Total net assets or fund balances (see instructions)	365,377	359,168		
31	Total liabilities and net assets/fund balances (see instructions)	365,377	359,168		

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)	1 365,377
2	Enter amount from Part I, line 27a	2 -6,631
3	Other increases not included in line 2 (itemize) <input type="checkbox"/> Mutual Fund & CTF Income Additions	3 1,232
4	Add lines 1, 2, and 3	4 359,978
5	Decreases not included in line 2 (itemize) <input type="checkbox"/> See Attached Statement	5 810
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 359,168

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 See Attached Statement				
b See Attached Statement				
c See Attached Statement				
d See Attached Statement				
e See Attached Statement				
(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			0	
b			0	
c			0	
d			0	
e			0	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a			0	
b			0	
c			0	
d			0	
e			0	
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	9,993
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	0

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	13,815	377,097	0.036635
2011	10,048	378,733	0.026531
2010	8,885	350,300	0.025364
2009	17,857	306,059	0.058345
2008	21,931	376,556	0.058241

2 Total of line 1, column (d)	2	0.205116
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	0.041023
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	396,109
5 Multiply line 4 by line 3	5	16,250
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	128
7 Add lines 5 and 6	7	16,378
8 Enter qualifying distributions from Part XII, line 4 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	8	19,141

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 checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	128	
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	128	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	128	
6	Credits/Payments:			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	353	
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	353	
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	0	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	225	
11	Enter the amount of line 10 to be Credited to 2014 estimated tax 128 Refunded	11	97	

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
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>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.</i>		X
c 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 ▶ \$ _____ (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? <i>If "Yes," attach a detailed description of the activities</i>		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? <i>If "Yes," attach a conformed copy of the changes</i>		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?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T</i>		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? <i>If "Yes," complete Part II, col (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ PA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	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)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

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 ▶ WELLS FARGO BANK N.A Telephone no ▶ 888-730-4933 Located at ▶ 1 W 4th St 4th Floor MAC D4000-041 Winston Salem NC ZIP+4 ▶ 27101-3818			
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 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)? Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	1b	X
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 ▶ 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <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)	3b	N/A
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

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? Yes No
 If "Yes," attach the statement required by Regulations section 53.4945–5(d) N/A

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
 If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No

	5b	N/A
	6b	X
	7b	N/A

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
Wells Fargo Bank N A Trust Tax Dept 1 W 4th St 4th Floor MAC D4000-041 Winston Salem, NC	TRUSTEE 4 00	6,623		
.....				
.....				
.....				

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				
.....				
.....				
.....				
.....				

Total number of other employees paid over \$50,000 ▶ 0

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		
.....		
.....		
.....		
.....		
.....		

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc

Expenses

1 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 ▶

0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	389,497
b	Average of monthly cash balances	1b	12,644
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	402,141
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	
3	Subtract line 2 from line 1d	3	402,141
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	6,032
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	396,109
6	Minimum investment return. Enter 5% of line 5	6	19,805

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	19,805
2a	Tax on investment income for 2013 from Part VI, line 5	2a	128
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	128
3	Distributable amount before adjustments Subtract line 2c from line 1	3	19,677
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	19,677
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	19,677

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	19,141
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	19,141
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	128
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	19,013

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				19,677
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			15,734	
b Total for prior years 20____, 20____, 20____				
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: ▶ \$ 19,141				
a Applied to 2012, but not more than line 2a			15,734	
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2013 distributable amount				3,407
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	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				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				16,270
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
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				

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

- 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 4942(j)(3) or 4942(j)(5)

	Tax year				(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					0
b 85% of line 2a					0
c Qualifying distributions from Part XII, line 4 for each year listed					0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					0
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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	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
Name and address (home or business)				
<p>a <i>Paid during the year</i> See Attached Statement</p>				
<p>Total</p>			▶ 3a	16,337
<p>b <i>Approved for future payment</i> NONE</p>				
<p>Total</p>			▶ 3b	0

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

SPCA OF LUZERNE COUNTY

Street

524 E MAIN STREET

City

WILKES-BARRE

State

PA

Zip Code

18702-6991

Foreign Country

Relationship

NONE

Foundation Status

PC

Purpose of grant/contribution

GENERAL SUPPORT GRANT

Amount

16,337

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Part I, Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

Check "X" to include in Part IV	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Totals		Gross Sales	Cost: Other Basis and Expenses			Net Gain or Loss
								Capital Gains/Losses	Other Sales		Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements	
	Long Term CG Distributions	Amount	4,135					149,235	0	139,242	0	9,993	0	
	Short Term CG Distributions							0	0	0	0	0	0	
1	AOR MANAGED FUTURES ST	00203HR59			7/12/2013		10/9/2013	3,808		3,944				-136
2	ARTISAN INTERNATIONAL FU	04314H204			8/26/2011		7/10/2013	1,962		1,514				448
3	ARTISAN INTERNATIONAL FU	04314H204			8/26/2011		10/9/2013	729		532				197
4	ARTISAN INTERNATIONAL FU	04314H204			8/26/2011		11/22/2013	1,064		737				327
5	ARTISAN MID CAP FUND-INS	04314H600			7/12/2013		10/9/2013	1,126		1,082				44
6	ARTISAN MID CAP FUND-INS	04314H600			6/20/2012		10/9/2013	1,266		1,154				42
7	CREDIT SUISSE COMM RET S	25544R305			8/26/2011		10/9/2013	3,645		4,671				-1,026
8	DIAMOND HILL LONG-SHORT	25264S833			8/26/2011		2/7/2013	590		539				51
9	DIAMOND HILL LONG-SHORT	25264S833			6/20/2012		7/10/2013	2,701		2,234				467
10	DODGE & COX INTL STOCK F	256206103			8/25/2006		7/10/2013	1,711		1,832				-121
11	DODGE & COX INTL STOCK F	256206103			8/25/2006		10/9/2013	1,242		1,234				8
12	DODGE & COX INTL STOCK F	256206103			8/25/2006		11/22/2013	995		928				67
13	DODGE & COX INTL STOCK F	256206103			6/20/2012		11/22/2013	30		21				9
14	DODGE & COX INCOME FD CC	256210105			2/11/2013		7/10/2013	5,547		5,728				-181
15	DODGE & COX INCOME FD CC	256210105			2/11/2013		11/22/2013	532		541				-9
16	DREYFUS EMG MKT DEBT LO	261800494			8/26/2011		2/7/2013	2,347		2,303				44
17	DREYFUS EMG MKT DEBT LO	261800494			12/17/2010		2/7/2013	255		237				18
18	DREYFUS EMG MKT DEBT LO	261800494			8/21/2012		10/10/2013	5,794		5,949				-155
19	DREYFUS EMG MKT DEBT LO	261800494			12/17/2010		10/10/2013	240		242				-2
20	GATEWAY FUND - Y #1986	367829884			2/11/2013		7/10/2013	4,231		4,181				50
21	HARBOR CAPITAL APRCTN	411511504			2/11/2013		10/9/2013	8,096		7,478				618
22	HARBOR CAPITAL APRCTN	411511504			2/11/2013		10/9/2013	425		372				53
23	HARBOR CAPITAL APRCTN	411511504			5/25/2011		10/9/2013	998		765				233
24	HARBOR CAPITAL APRCTN	411511504			3/25/2011		11/22/2013	2,127		1,480				647
25	HUSSMAN STRATEGIC GROW	440108100			6/20/2012		2/7/2013	7,284		8,122				-838
26	ISHARES CORE S & P 500 ETF	464287200			8/17/2012		2/7/2013	456		428				28
27	ISHARES CORE S & P 500 ETF	464287200			8/17/2012		7/10/2013	4,809		4,140				669
28	ISHARES CORE S & P 500 ETF	464287200			8/24/2011		7/10/2013	3,317		2,347				970
29	ISHARES CORE S & P 500 ETF	464287200			8/24/2011		11/22/2013	545		352				193
30	ISHARES RUSSELL 2000 GRO	464287648			11/19/2012		2/7/2013	5,513		4,851				662
31	ISHARES RUSSELL 2000 GRO	464287648			12/19/2012		2/7/2013	5,803		4,673				330
32	KALMAR GR W VAL SM CAP-F	489438305			2/11/2013		11/22/2013	1,168		998				170
33	KEELEY SMALL CAP VAL FD C	487300808			12/17/2010		2/7/2013	4,575		3,663				912
34	KEELEY SMALL CAP VAL FD C	487300808			12/17/2010		11/22/2013	687		449				238
35	LAUDUS MONDRIAN INTL FLD	518550655			6/20/2012		2/7/2013	842		853				-11
36	MFS VALUE FUND-CLASS I #8	552883694			2/11/2013		7/10/2013	3,170		2,861				309
37	MFS VALUE FUND-CLASS I #8	552883694			5/25/2011		7/10/2013	3,252		2,597				655
38	MFS VALUE FUND-CLASS I #8	552883694			5/25/2011		11/22/2013	1,434		1,040				394
39	ASG GLOBAL ALTERNATIVES	638271885			10/11/2013		11/22/2013	517		501				16
40	ASG GLOBAL ALTERNATIVES	638271885			7/12/2013		11/22/2013	113		109				4
41	OPPENHEIMER DEVELOPING	693974505			5/25/2011		10/9/2013	3,048		2,899				149
42	PIMCO TOTAL RET FD-INST #	693390700			11/21/2012		2/7/2013	21,069		21,765				-716
43	PIMCO TOTAL RET FD-INST #	693390700			8/21/2012		7/10/2013	4,712		4,792				-80
44	PIMCO TOTAL RET FD-INST #	693390700			8/21/2012		10/9/2013	3,530		3,765				-235
45	PIMCO TOTAL RET FD-INST #	693390700			8/26/2011		7/10/2013	1,559		1,603				-44
46	PIMCO TOTAL RET FD-INST #	693390700			8/26/2011		11/22/2013	523		527				-4
47	JP MORGAN MID CAP VALUE	338128100			12/17/2010		11/22/2013	1,012		658				354
48	GATEWAY FUND - Y #1986	367829884			8/21/2012		7/10/2013	9,642		9,635				7
49	PIMCO FOREIGN BD FD USD	693390882			8/26/2011		2/7/2013	701		691				10
50	RIDGEWORTH SEIX HY BD-#	766281645			8/26/2011		11/22/2013	2,323		2,136				187
51	RIDGEWORTH SEIX HY BD-#	766281645			7/12/2013		11/22/2013	412		419				-7
52	SPDR DJ WILSHIRE INTERNA	78463X863			10/9/2013		11/22/2013	423		419				4
53	VANGUARD FTSE EMERGING	922042858			12/17/2010		10/9/2013	2,867		3,298				-431

Part I, Line 16b (990-PF) - Accounting Fees

		1,148	0	0	1,148
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	TAX PREP FEES	1,148			1,148

Part I, Line 18 (990-PF) - Taxes

		635	115	0	0
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	FOREIGN TAXES PAID	115	115		
2	PY EXCISE TAX DUE	167			
3	ESTIMATED EXCISE PAYMENTS	353			

Part II, Line 13 (990-PF) - Investments - Other

		348,894	341,218	390,684
Asset Description		Book Value Beg. of Year	Book Value End of Year	FMV End of Year
1			0	
2	ARTISAN INTERNATIONAL FUND 661	0	12,575	18,734
3	DODGE & COX INCOME FD COM 147	0	26,814	28,047
4	HARBOR CAPITAL APRCTION-INST 2012	0	18,168	27,602
5	MERGER FD SH BEN INT 260	0	11,785	11,889
6	PIMCO TOTAL RET FD-INST 35	0	26,837	27,677
7	PIMCO FOREIGN BD FD USD H-INST 103	0	7,634	7,878
8	T ROWE PRICE SHORT TERM BD FD 55	0	20,490	20,377
9	ARTISAN MID CAP FUND-INSTL 1333	0	12,509	16,053
10	FID ADV EMER MKTS INC- CL I 607	0	6,120	6,016
11	ISHARES S & P 500 INDEX FUND	0	4,693	7,426
12	LAUDUS MONDRIAN INTL FI-INST 2940	0	8,732	7,996
13	EATON VANCE GLOBAL MACRO - I	0	3,945	3,851
14	DODGE & COX INT'L STOCK FD 1048	0	10,847	18,397
15	MFS VALUE FUND-CLASS I 893	0	12,604	18,220
16	DREYFUS EMG MKT DEBT LOC C-I 6083	0	14,236	13,926
17	DRIEHAUS ACTIVE INCOME FUND	0	20,247	20,497
18	JP MORGAN MID CAP VALUE-I 758	0	6,841	10,220
19	ASG GLOBAL ALTERNATIVES-Y 1993	0	11,725	11,654
20	VANGUARD REIT VIPER	0	11,311	13,880
21	VANGUARD EMERGING MARKETS ETF	0	14,366	13,453
22	OPPENHEIMER DEVELOPING MKT-Y 788	0	12,482	13,622
23	SPDR DJ WILSHIRE INTERNATIONAL REA	0	12,472	13,720
24	DIAMOND HILL LONG-SHORT FD CL I 11	0	6,585	8,498
25	RIDGEWORTH SEIX HY BD-I 5855	0	18,957	19,505
26	KALMAR GR W/VAL SM CAP-INS #4	0	5,886	7,776
27	CREDIT SUISSE COMM RT ST-CO 2156	0	17,248	15,993
28	KEELEY SMALL CAP VAL FD CL I 2251	0	5,009	7,777

Part III (990-PF) - Changes in Net Assets or Fund Balances

Line 3 - Other increases not included in Part III, Line 2

1	Mutal Fund & CTF Income Additons	1	1,232
2	Total	2	1,232

Line 5 - Decreases not included in Part III, Line 2

1	Cost Basis Adjustment	1	86
2	Mutual Fund & CTF Income Subtraction	2	575
3	PY Return of Capital Adjustment	3	149
4	Total	4	810

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

Line	Description of Property Sold	CUSIP #	How Acquired	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed	Adjustments	Cost or Other Basis Plus Expense of Sale	Gain or Loss	F M V as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adj Basis	Gains Minus Excess of FMV Over Adjusted Basis or Losses
1	AGR MANAGED FUTURES STR-I #1521	3020308859		7/12/2013	10/9/2013	3,008			0	3,944	-136	0	0	-136
2	ARTISAN INTERNATIONAL FUND #981	043147204		8/26/2011	7/10/2013	1,952			0	1,514	449	0	0	449
3	ARTISAN INTERNATIONAL FUND #981	043147204		8/26/2011	10/9/2013	729			0	532	197	0	0	197
4	ARTISAN INTERNATIONAL FUND #981	043147204		8/26/2011	1/22/2013	1,054			0	737	327	0	0	327
5	ARTISAN MID CAP FUND-INS #1333	043147600		8/26/2011	10/9/2013	1,128			0	1,092	44	0	0	44
6	ARTISAN MID CAP FUND-INS #1333	043147600		8/26/2012	10/9/2013	1,068			0	1,154	-86	0	0	-86
7	FREDT SWISS EQUITY FUND #159	764418600		8/26/2011	7/7/2013	3,645			0	4,671	-1,026	0	0	-1,026
8	FRANCO HILL LONG SHORT ED CL #1	552416333		8/26/2012	7/7/2013	3,930			0	2,359	1,571	0	0	1,571
9	FRANCO HILL LONG SHORT ED CL #1	552416333		8/26/2012	10/9/2013	2,111			0	2,435	-324	0	0	-324
10	RODGE & COX INTL STOCK FD #1048	562081003		8/26/2008	10/9/2013	1,142			0	1,932	-790	0	0	-790
11	RODGE & COX INTL STOCK FD #1048	562081003		8/26/2008	1/22/2013	306			0	574	-268	0	0	-268
12	RODGE & COX INTL STOCK FD #1048	562081003		8/26/2012	1/22/2013	547			0	574	-26	0	0	-26
13	RODGE & COX INCOME FD COM #147	563101005		8/26/2012	1/22/2013	530			0	574	-44	0	0	-44
14	RODGE & COX INCOME FD COM #147	563101005		8/26/2012	10/9/2013	530			0	574	-44	0	0	-44
15	DREYFUS ENG MKT DEBT LOC C-I #606	261880404		8/26/2011	7/7/2013	2,347			0	2,303	44	0	0	44
16	DREYFUS ENG MKT DEBT LOC C-I #606	261880404		8/26/2011	10/9/2013	2,555			0	2,337	218	0	0	218
17	DREYFUS ENG MKT DEBT LOC C-I #606	261880404		8/26/2012	10/9/2013	2,127			0	1,460	667	0	0	667
18	DREYFUS ENG MKT DEBT LOC C-I #606	261880404		8/26/2012	1/22/2013	7,784			0	8,122	-338	0	0	-338
19	DREYFUS ENG MKT DEBT LOC C-I #606	261880404		8/26/2012	7/7/2013	456			0	428	28	0	0	28
20	GATEWAY FUND - Y #1886	484287200		8/17/2012	7/7/2013	4,009			0	4,140	-131	0	0	-131
21	GATEWAY FUND - Y #1886	484287200		8/17/2012	10/9/2013	3,317			0	2,347	970	0	0	970
22	GATEWAY FUND - Y #1886	484287200		8/24/2011	1/22/2013	545			0	352	193	0	0	193
23	GATEWAY FUND - Y #1886	484287200		11/19/2012	7/7/2013	5,513			0	4,851	662	0	0	662
24	GATEWAY FUND - Y #1886	484287200		12/19/2012	7/7/2013	5,003			0	4,673	330	0	0	330
25	GATEWAY FUND - Y #1886	484287200		11/17/2012	1/22/2013	1,668			0	898	770	0	0	770
26	GATEWAY FUND - Y #1886	484287200		12/17/2010	7/7/2013	4,575			0	3,863	712	0	0	712
27	GATEWAY FUND - Y #1886	484287200		12/17/2010	1/22/2013	842			0	448	394	0	0	394
28	GATEWAY FUND - Y #1886	484287200		12/17/2010	10/9/2013	3,700			0	2,867	833	0	0	833
29	GATEWAY FUND - Y #1886	484287200		6/20/2012	7/7/2013	3,252			0	2,597	655	0	0	655
30	GATEWAY FUND - Y #1886	484287200		5/25/2011	7/7/2013	1,334			0	1,040	294	0	0	294
31	GATEWAY FUND - Y #1886	484287200		5/25/2011	1/22/2013	517			0	501	16	0	0	16
32	GATEWAY FUND - Y #1886	484287200		10/11/2013	1/22/2013	113			0	109	4	0	0	4
33	GATEWAY FUND - Y #1886	484287200		5/25/2011	10/9/2013	3,048			0	2,899	149	0	0	149
34	GATEWAY FUND - Y #1886	484287200		11/21/2012	7/7/2013	21,089			0	21,785	-696	0	0	-696
35	GATEWAY FUND - Y #1886	484287200		8/21/2012	7/7/2013	4,112			0	4,182	-70	0	0	-70
36	GATEWAY FUND - Y #1886	484287200		8/21/2012	10/9/2013	3,530			0	3,785	-255	0	0	-255
37	GATEWAY FUND - Y #1886	484287200		8/26/2011	7/7/2013	1,558			0	1,603	-45	0	0	-45
38	GATEWAY FUND - Y #1886	484287200		12/17/2010	1/22/2013	1,012			0	527	485	0	0	485
39	GATEWAY FUND - Y #1886	484287200		12/17/2010	10/9/2013	9,942			0	9,635	307	0	0	307
40	GATEWAY FUND - Y #1886	484287200		8/26/2011	7/7/2013	701			0	691	10	0	0	10
41	GATEWAY FUND - Y #1886	484287200		8/26/2011	10/9/2013	2,323			0	2,136	187	0	0	187
42	GATEWAY FUND - Y #1886	484287200		7/12/2013	1/22/2013	415			0	412	3	0	0	3
43	GATEWAY FUND - Y #1886	484287200		10/9/2012	10/9/2013	423			0	419	4	0	0	4
44	GATEWAY FUND - Y #1886	484287200		12/17/2010	10/9/2013	2,867			0	3,286	-419	0	0	-419

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Avg Hrs Per Week	Compensation	Benefits	Expense Account
1	X	1 W 4th St 4th Floor MAC D4000-04	Winston Salem	NC	27101-3818		TRUSTEE	4 00	6,623		0

Part VI, Line 6a (990-PF) - Estimated Tax Payments

	Date	Amount
1 Credit from prior year return		0
2 First quarter estimated tax payment	5/7/2013	353
3 Second quarter estimated tax payment		
4 Third quarter estimated tax payment		
5 Fourth quarter estimated tax payment		
6 Other payments		
7 Total		353

Part XIII, Line 2a, Column C (990-PF) - Prior Year Undistributed Income

1	Distributable amounts for 2012 that remained undistributed at the beginning of the 2013 tax year	1	15,734
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	15,734

Date March 26, 2014

To: WM NC-PHILANTHROPIC CENTER

RE: 1519206572 BOWKLEY SPCA
December 31, 2013

Subject: Minimum Required Payout for Private Foundation

Part I: Undistributed Income

A private foundation that is not an operating foundation must spend a minimum amount annually in the form of grants to public charities and private operating foundations to accomplish its charitable purposes. The tax statute prescribes a minimum payout of at least 5% of the total fair market value of the foundation's assets, subject to certain adjustments. The foundation is given two years in which to make the qualifying distributions – the year for which the minimum distributable amount is calculated and the subsequent year. Failure to comply with the minimum payout requirement results initially in a penalty tax of 30% on the undistributed amount.

Please be aware that if an initial 30% tax is imposed under IRC Sec. 4942(a) and any portion of such income remains undistributed as of the end of the subsequent fiscal year, the IRS is authorized to impose a tax equal to 100% of the amount remaining undistributed pursuant to IRC Sec. 4942(b).

Required distribution for 12/31/13	19,677.	
Undistributed from prior years	<u>15,734.</u>	
Total Required Distributions		35,411
Qualifying distributions for 12/31/13	19,141.	
Excess distributions carried over from PY	<u>0.</u>	
Total Distributions		<u>19,141.</u>
Undistributed income for 12/31/13		16,270 or
Excess Distribution Carryover to 12/31/14		0

The undistributed income must be distributed by no later than 12/31/14 or the trust will be subject to the 30% penalty tax.

Part II: Excess Distributions carryover to 12/31/14

Excess from 12/31/09	0.
Excess from 12/31/10	0.
Excess from 12/31/11	0.
Excess from 12/31/12	0.
Excess from 12/31/13	0.
Total	0.