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Form **990-PF****Return of Private Foundation**

OMB No 1545-0052

2013Department of the Treasury
Internal Revenue Service

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

▶ 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

, 2013, and ending

, 20

Name of foundation **THE CHARLES M AND HELEN M BROWN MEMORIAL
FOUNDATION 102-0535040****A Employer identification number**
34-7104901

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

Room/suite

B Telephone number (see instructions)**KEYBANK, 4900 TIEDEMAN OH-01-49-0150****440-995-2108**

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

BROOKLYN, OH 44144-2302**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☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundation**I Fair market value of all assets at**

end of year (from Part II, col. (c), line

16) ▶ \$ **5,042,584.****J Accounting method.**☒ Cash☐ Accrual☐ Other (specify) _____

(Part I, column (d) must be on cash basis.)

C If exemption application is pending, check here ☐**D 1** Foreign organizations, check here ☐**2** Foreign organizations meeting the 85% test, check here and attach computation ☐**E** If private foundation status was terminated under section 507(b)(1)(A), check here ☐**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐**Part I Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

	(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 ☐ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	97,831.	97,831.		STMT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	137,183.			
b Gross sales price for all assets on line 6a	1,801,798.			
7 Capital gain net income (from Part IV, line 2)		137,183.		
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	235,014.	235,014.		
13 Compensation of officers, directors, trustees, etc.	36,193.	27,145.		9,048.
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)	1,250.	NONE	NONE	1,250.
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see instructions)	15,975.	291.		
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)	1,205.			1,205.
24 Total operating and administrative expenses. Add lines 13 through 23	54,623.	27,436.	NONE	11,503.
25 Contributions, gifts, grants paid	209,500.			209,500.
26 Total expenses and disbursements. Add lines 24 and 25	264,123.	27,436.	NONE	221,003.
27 Subtract line 26 from line 12	-29,109.			
a Excess of revenue over expenses and disbursements				
b Net investment income (if negative, enter -0-)		207,578.		
c Adjusted net income (if negative, enter -0-)				

JSA For Paperwork Reduction Act Notice, see instructions.

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ENVELOPE
POSTMARK DATE JUL 14 2014

SCANNED JUL 17 2014

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	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments				
	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)				
	Liabilities	11	Investments - land, buildings, and equipment basis			
		Less accumulated depreciation (attach schedule) ▶				
12		Investments - mortgage loans				
13		Investments - other (attach schedule)	STMT 5	4,024,822.	3,995,712.	5,042,584.
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)		4,024,822.	3,995,712.	5,042,584.
17		Accounts payable and accrued expenses				
18		Grants payable				
Net Assets or Fund Balances	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)			NONE		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐					
	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.					
	27	Capital stock, trust principal, or current funds	4,024,822.	3,995,712.		
	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)	4,024,822.	3,995,712.		
31	Total liabilities and net assets/fund balances (see instructions)	4,024,822.	3,995,712.			

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	4,024,822.
2	Enter amount from Part I, line 27a	2	-29,109.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	3,995,713.
5	Decreases not included in line 2 (itemize) ▶ ROUNDING	5	1.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	3,995,712.

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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 OTHER GAINS AND LOSSES					
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 1,781,726.		1,664,615.	117,111.		
b 20,072.			20,072.		
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a			117,111.		
b			20,072.		
c					
d					
e					
2 Capital gain net income or (net capital loss)			2	137,183.	
If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			3		
If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8					

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 (for 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	230,866.	4,509,310.	0.051198
2011	201,181.	4,465,491.	0.045052
2010	179,655.	4,218,894.	0.042583
2009	256,112.	3,970,475.	0.064504
2008	258,583.	4,723,969.	0.054739
2 Total of line 1, column (d)			2 0.258076
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 0.051615
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4 4,804,055.
5 Multiply line 4 by line 3			5 247,961.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 2,076.
7 Add lines 5 and 6			7 250,037.
8 Enter qualifying distributions from Part XII, line 4			8 221,003.

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)		1	4,152.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b.			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	
3 Add lines 1 and 2.		3	4,152.
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	4,152.
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013.	6a	8,820.	
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	8,820.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed.	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.	10	4,668.	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax.	11	508.	

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)? 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
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? 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?		
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) ► OH		
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?	13	X	
Website address N/A				
14	The books are in care of KEYBANK, N.A. Telephone no. (216) 813-4556			
	Located at 4900 TIEDEMAN RD, OH-01-49-0150, BROOKLYN, OH ZIP+4 44144-2302			
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			
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? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ 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)? ☐ Yes ☒ 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.) ☐ Yes ☒ 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)? ☐	1b	X
Organizations relying on a current notice regarding disaster assistance check here ☐		
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? ☐ Yes ☒ 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.) ☐	2b	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? ☐ Yes ☒ 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	
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)? (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 ☒ NoOrganizations relying on a current notice regarding disaster assistance check here ☐ **5b****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)

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 **6b** X

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 **7b****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
KEYBANK, NA 127 PUBLIC SQUARE, CLEVELAND, OH 44114	TRUSTEE 1	36,193.	-0-	-0-
RAYMOND L PIANKA 6405 FRANKLIN BLVD, CLEVELAND, OH 44102	TRUST ADVISOR 1	-0-	-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	

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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	4,877,213.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	4,877,213.
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	4,877,213.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	73,158.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4.	5	4,804,055.
6	Minimum investment return. Enter 5% of line 5	6	240,203.

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	240,203.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	4,152.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	4,152.
3	Distributable amount before adjustments. Subtract line 2c from line 1.	3	236,051.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	236,051.
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	236,051.

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	221,003.
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	221,003.
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	221,003.

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				236,051.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			204,819.	
b Total for prior years 20 <u>11</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2013				
a From 2008	NONE			
b From 2009	NONE			
c From 2010	NONE			
d From 2011	NONE			
e From 2012	NONE			
f Total of lines 3a through e	NONE			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>221,003.</u>				
a Applied to 2012, but not more than line 2a			204,819.	
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	NONE			16,184.
e Remaining amount distributed out of corpus	NONE			
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	NONE			
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				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				219,867.
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)	NONE			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	NONE			
10 Analysis of line 9				
a Excess from 2009	NONE			
b Excess from 2010	NONE			
c Excess from 2011	NONE			
d Excess from 2012	NONE			
e Excess from 2013	NONE			

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

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years				(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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).)

N/A

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.

N/A

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				
SEE ATTACHED LIST SEE ATTACHED LIST CLEVELAND OH 44114	NONE	PUBLIC 501	GENERAL OPERATIONS	209,500.
Total			3a	209,500.
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)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions.)
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	97,831.	
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					
8 Gain or (loss) from sales of assets other than inventory			18	137,183.	
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)				235,014.	
13 Total. Add line 12, columns (b), (d), and (e)			13	235,014.	

Part XVI-B	Relationship of Activities to the Accomplishment of Exempt Purposes
-------------------	--

[illegible]

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

		Yes	No
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?		
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.		

[illegible]

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

**Sign
Here**

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

Signature of officer or trustee

07/14/2014
Date

▶ Vice President
Title

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

KEYBANK BY:J R FREEDLINE

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed	PTIN
---	------

Firm's name 

Firm's EIN ▶

Firm's address ►

Phone no

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
DIVIDENDS AND INTEREST	66,260.	66,260.
CTF DIVIDENDS	31,571.	31,571.
TOTAL	97,831.	97,831.

FORM 990PF, PART I - ACCOUNTING FEES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
TAX PREPARATION FEE (NON-ALLOC	1,250.			1,250.
TOTALS	1,250.	NONE	NONE	1,250.
	=====	=====	=====	=====

FORM 990PF, PART I - TAXES

=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FOREIGN TAXES	291.	291.
FEDERAL TAX PAYMENT - PRIOR YE	6,864.	
FEDERAL ESTIMATES - PRINCIPAL	8,820.	
	-----	-----
TOTALS	15,975.	291.
	=====	=====

FORM 990PF, PART I - OTHER EXPENSES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	CHARITABLE PURPOSES -----
MISCELLANEOUS	1,205.	1,205.
TOTALS	----- 1,205. =====	----- 1,205. =====

THE CHARLES M AND HELEN M BROWN MEMORIAL

34-7104901

FORM 990PF, PART II - OTHER INVESTMENTS

=====

COST/
FMV

C OR F

DESCRIPTION

SEE ATTACHED

C

TOTALS

GAINS AND LOSSES FROM PASS-THRU ENTITIES
=====NET SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS

13,622.00

TOTAL NET SHORT-TERM GAIN OR LOSS (ROUNDED)

13,622.00
=====NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS

6,450.00

TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)

6,450.00
=====

NAME OF ORGANIZATION	DATE	ADDRESS	STATUS	GRANT PURPOSE	AMOUNT
SOUTHERN CHRISTIAN LEADERSHIP	1/17/2013	320 AUBURN AVE NE ATLANTA, GA 30303	501(C)3	CIVIL RIGHTS PURPOSES AND GENERAL OPERATING SUPORT	1,000 00
POLISH AMERICAN CULTURAL CENTER	2/25/2013	6501 LANSING AVENUE CLEVELAND, OHIO 44105	501(C)3	CULTURAL ACTIVITIES	3,000 00
NORTHEAST OHIO COALITION FOR THE HOMELESS	2/25/2013	3631 PERKINS AVE #3A-3 CLEVELAND, OHIO 44114	501(C)3	HOMELESS SERVICES	2,500 00
OHIO CITY INC	3/13/2013	2525 MARKET AVENUE, SUITE A CLEVELAND, OHIO 44113	501(C)3	HISTORICAL	2,500 00
FAMICOS FOUNDATION	3/13/2013	1325 ANSEL RD CLEVELAND, OHIO 44106	501(C)3	COMMUNITY DEVELOPMENT	5,000 00
IRISH AMERICAN ARCHIVES SOCIETY	3/29/2013	PO BOX 91756 CLEVELAND, OHIO 44101	501(C)3	HISTORICAL PURPOSES	1,000 00
CHARLES & HELEN BROWN FOUNDATION	5/13/2013	4900 TIEDEMAN RD CLEVELAND, OHIO 44144	501(C)3	CLEVELAND COURAGE FUND	3,000 00
NAACP CLEVELAND CHAPTER	5/21/2013	2131 STOKES BLVD CLEVELAND, OHIO 44106	501(C)3	GENERAL SUPPORT	5,000 00
WESTERN RESERVE LAND CONSERVANCY	6/12/2013	3850 CHAGRIN RIVER RD MORELAND HILLS, OHIO 44022	501(C)3	VACANT PROPERTY ACTION COUNCIL	20,000 00
FAMICOS FOUNDATION	7/25/2013	1325 ANSEL RD CLEVELAND, OHIO 44106	501(C)3	COMMUNITY DEVELOPMENT	3,000 00
HARVARD COMMUNITY SERVICES CENTER	7/25/2013	18240 HARVARD AVENUE CLEVELAND, OHIO 44128	501(C)3	EDUCATIONAL	3,000 00
CLEVELAND PUBLIC THEATER	9/23/2013	8415 DETROIT AVENUE CLEVELAND, OHIO 44102	501(C)3	CULTURAL PURPOSE	2,500 00
CSU FOUNDATION	9/12/2013	2121 EUCLID AVENUE CLEVEALND, OHIO 44115	501(C)3	THE HISTORY PROJECT	10,000 00
WCPN 90 3 IDEASTREAM	9/12/2013	1375 EUCLID AVENUE CLEVELAND, OHIO 44115	501(C)3	GENERAL OPERATING SUPPORT FOR PUBLIC RADIO	3,000 00
PARK SYNAGOGUE	9/19/2013	27500 SHAKER BLVD PEPPER PIKE, OHIO 44124	501(C)3	FIR STREET CEMETERY RESTORATION PROJECT	1,500 00
CUDELL IMPROVEMENT	11/1/2013	9821 LORAIN AVE CLEVELAND, OHIO 44102	501(C)3	NEIGHBORHOOD DEVELOPMENT	3,000 00
ONE COMMUNITY	11/1/2013	800 W ST CLAIR AVE SECOND FLOOR CLEVELAND, OHIO 44113	501(C)3	EXPAND AND PROMOTE DIGITAL INCLUSION FOR LOW INCOME	5,000 00
FRIENDSHIP FOUNDATION OF AMERICAN-VIETNAMESE	12/17/2013	5400 DETROIT AVENUE CLEVELAND, OHIO 44102	501(C)3	HOUSING/COMMUNITY DEVELOPMENT	14,000 00
COALITION FOR A BETTER COMMUNITY	12/17/2013	2173 EAST 84TH STREET CLEVELAND, OHIO 44103	501(C)3	COMMUNITY CLINICS	2,500 00
SOUTHERN CHRISTIAN LEADERSHIP	12/17/2013	320 AUBURN AVE NE ATLANTA, GA 30303	501(C)3	CIVIL RIGHTS PURPOSES AND GENERAL OPERATING SUPORT	2,500 00
POLISH AMERICAN CULTURAL CENTER	12/17/2013	6501 LANSING AVENUE CLEVELAND, OHIO 44105	501(C)3	CULTURAL ACTIVITIES	2,500 00
IRISH AMERICAN ARCHIVES SOCIETY	12/27/2013	PO BOX 91756 CLEVELAND, OHIO 44101	501(C)3	HISTORICAL PURPOSES	5,000 00
JULIA BURGOS CULTURAL ARTS CENTER	12/27/2013	5209 DETROIT AVENUE CLEVELAND, OHIO 44102	501(C)3	CULTURAL	2,500 00
CLEVELAND DIVINE MERCY	12/27/2013	4405 BROOKLYN AVENUE CLEVELAND, OHIO 44109	501(C)3	RELIGIOUS	1,500 00
GORDON SQUARE ARTS DISTRICT	12/27/2013	6516 DETROIT AVENUE, STE 1 CLEVELAND, OHIO 44102	501(C)3	CULTURAL	50,000 00
NEIGHBORHOOD SOLUTIONS	12/27/2013	6600 HOUGH AVENUE CLEVELAND, OHIO 44103	501(C)3	RE-ENTRY/COMMUNITY DEVELOPMENT	2,500 00
WEST SIDE INDUSTRIAL RETENTION	12/27/2013	4855 W 130TH STREET, STE 1 CLEVELAND, OHIO 44135	501(C)3	ECONOMIC DEVELOPMENT	2,500 00
CLEVELAND NEIGHBORHOOD PROGRESS	12/27/2013	11327 SHAKER BLVD, STE 500W CLEVELAND, OHIO 44104	501(C)3	COMMUNITY DEVELOPMENT	40,000 00
CLEVELAND RESTORATION SOCIETY	12/27/2013	3751 PROSPECT AVENUE CLEVELAND, OHIO 44115	501(C)3	HISTORICAL PRESERVATION	10,000 00
TOTALS					209,500 00

CHARITABLE TRUSTS HOLDINGS REPORT

3K-RG-OFF-ACCOUNT 20-10-213-0535040 BROWN CHLS & HLN MEMORIAL F T/A AS OF 12-31-2013
 FISCAL YEAR CODE 1231

REPORT TAC-CRR41
 RUN DATE 2014-01-16
 BUS DATE 2014-01-15
 PAGE 544
 SAR ID TAC000PCRR41

TAX ANALYST/NAME
 562 S M COLLINS
 216-813-4522

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
G1151C101	ACCENTURE PLC FGN COM CL A	55,498.50	0.00	39,035.12 < 4/22.71> 2013 ROC	675.000
G29183103	EATON CORP PLC FGN COM	51,381.00	0.00	35,036.28	675.000
00206R102	AT&T INC COM	35,160.00	0.00	25,420.00	1,000.000
030420103	AMERICAN WATER WORKS CO INC COM	53,247.60	0.00	37,245.60	1,260.000
03523TBN7	ANHEUSER-BUSCH INBEV WORLDWIDE SENIOR NT DTD 07/16/12 1.375% DUE 07/15/17	49,895.00	0.00	50,211.00	50,000.000
037833100	APPLE INC COM	25,245.90	0.00	20,576.70	45.000
125896100	CMS ENERGY CORP COM	22,352.95	0.00	20,190.30	835.000
14040HBA2	CAPITAL ONE FINANCIAL CORP SENIOR NT DTD 11/06/12 1.00% DUE 11/06/15	49,978.00	0.00	50,124.00	50,000.000
166764AA8	CHEVRON CORP SENIOR NT DTD 12/05/12 1.104% DUE 12/05/17	97,799.00	0.00	97,017.00	100,000.000
166764100	CHEVRON CORP COM	49,964.00	0.00	13,507.27	400.000
172062101	CINCINNATI FINANCIAL CORP COM	52,370.00	0.00	29,449.90	1,000.000
191216AY6	COCA-COLA CO SENIOR NT DTD 03/14/12 1.65% DUE 03/14/18	99,210.00	0.00	99,058.00	100,000.000
191216100	COCA COLA CO COM	38,418.30	0.00	30,778.26	930.000
19416QDT4	COLGATE-PALMOLIVE CO MED TERM NT DTD 05/04/11 1.25% DUE 05/01/14	50,164.50	0.00	50,250.00	50,000.000
20825C104	CONOCOPHILLIPS COM	42,390.00	0.00	11,260.86	600.000
22160K105	COSCO WHOLESALE CORP COM	71,412.00	0.00	34,344.00	600.000

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ACCOUNT NAME
BROWN CHLS & HLN MEMORIAL F T/A
AS OF 12-31-2013

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216-813-4522

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CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
235851102	DANAHER CORP DEL COM	25,476.00	0.00	20,163.00	330.000
24422ERY7	JOHN DEERE CAPITAL CORP MED TERM NT SER E DTD 10/12/12 1.70% DUE 01/15/20	47,084.00	0.00	47,631.50	50,000.000
254687106	WALT DISNEY CO COM	91,680.00	0.00	35,158.89	1,200.000
256206103	DODGE & COX INTERNATIONAL STOC F OPEN-END FUND	144,330.25	0.00	109,830.01	3,353.398
25746UBN8	DOMINION RESOURCES INC SENIOR NT SER D DTD 08/15/11 1.95% DUE 08/15/16	101,655.00	0.00	101,947.00	100,000.000
268648102	EMC CORP COM	47,785.00	0.00	20,677.00	1,900.000
29265N108	ENERGEN CORP COM	30,068.75	0.00	19,966.42	425.000
29266R108	ENERGIZER HOLDINGS INC COM	32,472.00	0.00	20,249.82	300.000
30231G102	EXXON MOBIL CORP COM	54,142.00	0.00	18,193.20	535.000
36962G6K5	GENERAL ELECT CAP CORP MED TERM NT DTD 11/20/12 1.60% DUE 11/20/17	99,342.00	0.00	97,711.00	100,000.000
375558103	GILEAD SCIENCES INC COM	37,550.00	0.00	19,919.95	500.000
42217K106	HEALTH CARE REIT INC REIT	28,124.25	0.00	29,191.21	525.000
437076102	HOME DEPOT INC COM	76,164.50	0.00	27,446.94	925.000
458140100	INTEL CORP COM	51,910.00	0.00	63,421.90	2,000.000
459200101	INTERNATIONAL BUSINESS MACHS COM	37,514.00	0.00	15,713.93	200.000
464286665	ISHARES MSCI PAC EX-JPN INDEX FD CLOSED-END FUND	83,646.70	0.00	74,963.43	1,790.000

< 744.24 > 2013 ROC

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TAX ANALYST/NAME
 562 S M COLLINS

3K-RG-OFF-ACCOUNT
 20-10-213-0535040 BROWN CHLS & HLN MEMORIAL F T/A
 FISCAL YEAR CODE 1231 AS OF 12-31-2013

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
464287465	ISHARES MSCI EAFE INDEX FUND CLOSED-END FUND	121,106.48	0.00	99,418.65	1,805.000
464287499	ISHARES RUSSELL MIDCAP INDEX FD CLOSED-END FUND	212,971.60	0.00	173,640.26	1,420.000
464287606	ISHARES S&P MIDCAP 400/BARRA GR CLOSED-END FUND	195,997.95	0.00	170,083.03	1,305.000
464287804	ISHARES CORE S&P SMALL-CAP ETF CLOSED-END FUND	276,644.55	0.00	168,133.53	2,535.000
46625H100	JP MORGAN CHASE & CO COM	25,146.40	0.00	20,141.16	430.000
478160104	JOHNSON & JOHNSON COM	62,739.15	0.00	33,091.65	685.000
487836B62	KELLOGG CO SENIOR NT DTD 05/17/12 1.125% DUE 05/15/15	50,340.50	0.00	50,470.50	50,000.000
50076Q106	KRAFT FOODS GROUP INC COM	22,911.75	0.00	19,974.96	425.000
58013MEQ3	MCDONALDS CORP MED TERM NT DTD 05/29/12 1.875% DUE 05/29/19	146,356.50	0.00	147,073.50	150,000.000
580135101	MCDONALDS CORP COM	53,366.50	0.00	12,281.50	550.000
58933Y105	MERCK & CO INC COM	39,039.00	0.00	30,318.52	780.000
59156R108	METLIFE INC COM	37,744.00	0.00	33,999.00	700.000
594918104	MICROSOFT CORP COM	61,913.55	0.00	66,820.62	1,655.000
641224415	NEUBERGER BERMAN EMERG MKTS EQTY OPEN-END FUND INSTL CL	196,487.81	0.00	179,999.98	11,793.986
64128R608	NEUBERGER BERMAN LONG SHORT FUND OPEN-END FUND INSTL CL	30,755.70	0.00	30,128.57	2,417.901
649445103	NEW YORK COMMUNITY BANCORP INC COM	25,275.00	0.00	27,584.85	1,500.000
654106103	NIKE INC COM CL B	28,703.60	0.00	19,720.95	365.000

CHARITABLE TRUSTS HOLDINGS REPORT

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3K-RG-OFF-ACCOUNT ACCOUNT NAME TAX ANALYST/NAME
 20-10-213-0535040 BROWN CHLS & HLN MEMORIAL F T/A 562 S M COLLINS 216-813-4522
 FISCAL YEAR CODE 1231 AS OF 12-31-2013

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
655844108	NORFOLK SOUTHERN CORP COM	52,448.95	0.00	38,210.84	565.000
66987V109	NOVARTIS AG ADR	53,050.80	0.00	38,359.13	660.000
670346105	NUCOR CORP COM	37,366.00	0.00	30,961.00	700.000
68389X105	ORACLE CORP COM	38,260.00	0.00	32,069.90	1,000.000
718546104	PHILLIPS 66 COM	23,139.00	0.00	3,346.14	300.000
74005P104	PRAXAIR INC COM	23,405.40	0.00	19,832.35	180.000
74144T108	T ROWE PRICE GROUP INC COM	58,639.00	0.00	29,036.00	700.000
742718109	PROCTER & GAMBLE CO COM	63,092.75	0.00	29,156.11	775.000
7495200A1	KT SHORT TERM DEPOSIT FUND	1,485.23	4,752.16	6,237.39	6,237.390
749520902	KT GOVERNMENT MORTGAGE FUND	168,905.16	0.00	162,756.30	1,800.000
8064407102	HENRY SCHEIN INC COM	42,276.20	0.00	23,700.76	370.000
855244109	STARBUCKS CORP COM	28,220.40	0.00	20,015.96	360.000
867914103	SUNTRUST BANKS INC COM	32,208.75	0.00	27,176.98	875.000
872407101	TFS MARKET NEUTRAL FUND OPEN-END FUND	29,539.12	0.00	31,098.77	1,935.722
87612E106	TARGET CORP COM	37,962.00	0.00	30,287.94	600.000
883556102	THERMO FISHER SCIENTIFIC INC COM	66,810.00	0.00	27,072.00	600.000
911312106	UNITED PARCEL SERVICE INC COM CL B	63,048.00	0.00	42,228.00	600.000
913017109	UNITED TECHNOLOGIES CORP COM	43,813.00	0.00	29,656.55	385.000

CHARITABLE TRUSTS HOLDINGS REPORT

BK-RG-OFF-ACCOUNT 20-10-213-0535040 BROWN CHLS & HLN MEMORIAL F T/A AS OF 12-31-2013
 FISCAL YEAR CODE 1231

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
922031851	VANGUARD SHORT-TERM TREASURY FD OPEN-END FUND ADMIRAL CL	158,176.68	0.00	160,144.46	14,810.551
923443VBB9	VERIZON COMMUNICATIONS INC SENIOR NT DTD 11/03/11 1.25% DUE 11/03/14	50,291.50	0.00	50,347.50	50,000.000
923443V104	VERIZON COMMUNICATIONS INC COM	22,850.10	0.00	20,153.05	465.000
949746101	WELLS FARGO CO COM	25,878.00	0.00	20,058.24	570.000
998154231	CHARITABLE MID CAP FUND	198,292.74	0.00	193,752.66	825.615
998155139	CHARITABLE INTERMEDIATE TERM FIXED INCOME FUND	297,741.39	0.00	282,650.53	14,533.896

*** TOTAL *** 5,037,831.41 4,752.16 3,996,879.28 950,218.459

< 1,166.95 / 2013 ROC
 3,995,712.33