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

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

For calendar year 2013 or tax year beginning , **2013**, and ending , **20**

Name of foundation BIGGS TESTAMENTARY CHARITABLE TRUST		A Employer identification number 51-6541118
Number and street (or P O box number if mail is not delivered to street address) 3801 KENNETT PIKE, SUITE C-200	Room/suite	B Telephone number (see instructions) 302-888-9226
City or town, state or province, country, and ZIP or foreign postal code GREENVILLE, DE 19807		C If exemption application is pending, check here <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 type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 6,797,192.39	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (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 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	191,241.46	197,665.61		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	374,872.10			
b Gross sales price for all assets on line 6a 970,581.98				
7 Capital gain net income (from Part IV, line 2)		365,283.41		
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)	0.00			
11 Other income (attach schedule)	4,663.00			
12 Total. Add lines 1 through 11	570,776.56	562,949.02	0.00	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	4,680.00	4,680.00		
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)	9,176.31	9,176.31		
b Accounting fees (attach schedule)				
c Other professional fees (attach schedule)	41,623.73	41,623.73		
17 Interest				
18 Taxes (attach schedule) (see instructions)	5,206.00			
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)	185.00	185.00		
24 Total operating and administrative expenses. Add lines 13 through 23	60,871.04	55,665.04	0.00	0.00
25 Contributions, gifts, grants paid	312,000.00			312,000.00
26 Total expenses and disbursements. Add lines 24 and 25	372,871.04	55,665.04	0.00	312,000.00
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	197,905.52			
b Net investment income (if negative, enter -0-)		507,283.98		
c Adjusted net income (if negative, enter -0-)			0.00	

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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	268,409.69	263,597.37	263,597.37
	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 ▶			
	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	5,227,976.81	5,430,694.65	6,533,595.02
	13 Investments—other (attach schedule)			
	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 l)	5,496,386.50	5,694,292.02	6,797,192.39	
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)	0.00	0.00		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input checked="" type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted	5,496,386.50	5,694,292.02	
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	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)	5,496,386.50	5,694,292.02		
31 Total liabilities and net assets/fund balances (see instructions)	5,496,386.50	5,694,292.02		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	5,496,386.50
2 Enter amount from Part I, line 27a	2	197,905.52
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	5,694,292.02
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	5,694,292.02

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	DEUTSCHE BANK, SCHEDULE A ATTACHED	P	VARIOUS	VARIOUS
b	DEUTSCHE BANK, SCHEDULE B ATTACHED	P	VARIOUS	VARIOUS
c	DEUTSCHE BANK, CAPITAL GAINS DISTRIBUTIONS			
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	931,918.82	782,733.77	149,185.05	
b	38,663.16		38,663.16	
c	177,435.20		177,435.20	
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				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2 365,283.41
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8			3

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	308,693	5,945,304	0.0519
2011	309,667	6,052,802	0.0512
2010	312,000	11,150,446	0.0280
2009	311,517	5,148,125	0.0605
2008	336,526	0	0.0000

2	Total of line 1, column (d)	2	0.1916
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	0.0383
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	6,437,168.15
5	Multiply line 4 by line 3	5	246,543.54
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	5,072.84
7	Add lines 5 and 6	7	251,616.38
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	321,858.41

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	5,073.00
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	0.00
3	Add lines 1 and 2	3	5,073.00
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0.00
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	5,073.00
6	Credits/Payments.		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,800.00
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	3,800.00
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	0.00
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,273.00
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.00
11	Enter the amount of line 10 to be Credited to 2014 estimated tax Refunded	11	0.00

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?		
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) ▶ <p style="text-align: center;">DELAWARE</p>		
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 ▶	13	X	
14	The books are in care of ▶ <u>THOMAS R. PULSIFER, ESQ.</u> Telephone no ▶ <u>302-351-9226</u> Located at ▶ <u>MORRIS NICHOLS ARSHT & TUNNELL LLP, PO BOX 1347, WILMINGTON DE ZIP+4</u> ▶ <u>19899-1347</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input 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	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 ▶ 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 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013</i>)	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

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)? **5b**

Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? 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? **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? **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
CHRISTIANA TRUST, A DIVISION OF WSFS BANK 3801 KENNETT PIKE, C-200, GREENVILLE, DE 19807	TRUSTEE PART-TIME	4,680.00	0	0
PIERRE DU PONT HAYWARD 4700 LANCASTER PIKE, WILMINGTON, DE 19801	FIDUCIARY PART-TIME	0	0	0
GLENN C. KENTON 920 N KING ST, WILMINGTON, DE 19801	FIDUCIARY PART-TIME	0	0	0
THOMAS R PULSIFER & JOHANNES R. KRAHMER 1201 N MARKET ST, WILMINGTON, DE 19801	FIDUCIARIES PART-TIME	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				

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

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	0.00

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	6,257,308.43
b	Average of monthly cash balances	1b	277,887.66
c	Fair market value of all other assets (see instructions)	1c	0.00
d	Total (add lines 1a, b, and c)	1d	6,535,196.09
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.00
2	Acquisition indebtedness applicable to line 1 assets	2	0.00
3	Subtract line 2 from line 1d	3	6,535,196.09
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	98,027.94
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,437,168.15
6	Minimum investment return. Enter 5% of line 5	6	321,858.41

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	321,858.41
2a	Tax on investment income for 2013 from Part VI, line 5	2a	5,073.00
b	Income tax for 2013. (This does not include the tax from Part VI)	2b	0.00
c	Add lines 2a and 2b	2c	5,073.00
3	Distributable amount before adjustments Subtract line 2c from line 1	3	316,785.41
4	Recoveries of amounts treated as qualifying distributions	4	0.00
5	Add lines 3 and 4	5	316,785.41
6	Deduction from distributable amount (see instructions)	6	0.00
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	316,785.41

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	312,000.00
b	Program-related investments—total from Part IX-B	1b	0.00
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0.00
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0.00
b	Cash distribution test (attach the required schedule)	3b	0.00
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	312,000.00
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	5,073.00
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	306,927.00

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				316,785.41
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			0.00	
b Total for prior years 20____, 20____, 20____		0.00		
3 Excess distributions carryover, if any, to 2013				
a From 2008	266,993.00			
b From 2009	55,077.00			
c From 2010	23,879.00			
d From 2011	11,693.00			
e From 2012	18,911.82			
f Total of lines 3a through e	376,553.82			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 312,000.00				
a Applied to 2012, but not more than line 2a			0.00	
b Applied to undistributed income of prior years (Election required—see instructions)		0.00		
c Treated as distributions out of corpus (Election required—see instructions)	0.00			
d Applied to 2013 distributable amount				312,000.00
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))	4,785.41			4,785.41
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	371,768.41			
b Prior years' undistributed income Subtract line 4b from line 2b		0.00		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.00		
d Subtract line 6c from line 6b Taxable amount—see instructions		0.00		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0.00	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0.00
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	262,207.59			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	109,560.82			
10 Analysis of line 9				
a Excess from 2009	55,077.00			
b Excess from 2010	23,879.00			
c Excess from 2011	11,693.00			
d Excess from 2012	18,911.82			
e Excess from 2013	0			

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶ **NOT APPLICABLE**

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					0.00
b 85% of line 2a	0.00	0.00	0.00	0.00	0.00
c Qualifying distributions from Part XII, line 4 for each year listed					0.00
d Amounts included in line 2c not used directly for active conduct of exempt activities					0.00
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	0.00	0.00	0.00	0.00	0.00
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					0.00
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0.00
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					0.00
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)					0.00
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0.00
(3) Largest amount of support from an exempt organization					0.00
(4) Gross investment income					0.00

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

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

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

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

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

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

c Any submission deadlines.

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<p>a <i>Paid during the year</i></p> <p>BIGGS MUSEUM OF AMERICAN ART PO BOX 711 DOVER, DE 19903</p>	NONE	PUBLIC CHARITY	GENERAL CHARITABLE PURPOSE	312,000.00
<p>Total</p>			▶ 3a	312,000.00
<p>b <i>Approved for future payment</i></p>				
<p>Total</p>			▶ 3b	0.00

BIGGS TESTAMENTARY CHARITABLE TRUST

EIN: 51-6541118

2013 FORM 990-PF

Part I, Line 11 - Other Income

United States Treasury, 2012 tax refund	\$ 4,663.00
	<u>\$ 4,663.00</u>

Part I, Line 13 - Trustee Fees

Christiana Trust, trustee fees	\$ 4,680.00
	<u>\$4,680.00</u>

Part I, Line 16 (a) - Legal Fees

Morris, Nichols, Arsht & Tunnell, legal fees and disbursements in connection with: Maintaining books and records, preparing annual reports and IRS Form 990-PF and calculating estimated taxes	\$ 9,176.31
	<u>\$ 9,176.31</u>

Part I, Line 16 (c) - Other Professional Fees

Hirtle, Callaghan & Co., investment management fees	\$ 36,429.72
Deutsche Bank, custody fees	5,194.01
	<u>\$ 41,623.73</u>

Part I, Line 18 - Taxes

Excise tax, balance due 2011	\$ 1,406.00
Excise tax, estimated payments for 2012	3,800.00
	<u>\$ 5,206.00</u>

Part I, Line 23 - Other Expenses

Delaware Corporation Organizers, annual fee	\$ 185.00
	<u>\$ 185.00</u>

BIGGS TESTAMENTARY CHARITABLE TRUST

EIN: 51-6541118

2013 FORM 990-PF

Part II, Line 10 - Investments held by Deutsche Bank

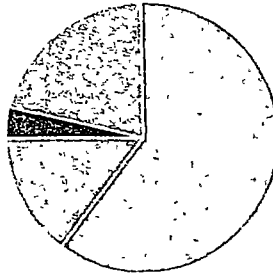
See Portfolio Information Attached

Portfolio Summary

As of December 31, 2013

BTC LLC COMBINE
Base Currency USD

Asset Class	Adjusted Cost Basis in USD	Market Value in USD	% of Category
Cash and Cash Equivalents	250,371.39	250,405.72	3.69%
Fixed Income	1,404,163.66	1,417,922.08	20.90%
Equity	3,102,197.29	4,108,092.23	60.56%
Alternative Investments	853,134.87	1,007,580.71	14.85%
Total	5,609,867.21	6,784,000.74	100.00%



Estimated Annual Income	Current Period
Tax Exempt	25.04
Taxable	120,166.36
Total	120,191.40

Market Value Reconciliation in USD		Current Period	Year to Date
Opening Balance as of December 1, 2013		6,742,102.24	6,244,217.40
Addition/Withdrawal			
Cash Disbursement		(29,560.08)	
Net Addition/Withdrawal		(29,560.08)	(293,111.18)
Income			
Dividend		44,125.19	
Change in Accrued Income		32.45	
Net Income		44,157.64	130,008.57
Capital Gains Distribution		196,118.35	222,202.83
Realized Gain/Loss		15,266.95	187,819.63
Change in Unrealized Gain/Loss		(184,084.36)	331,131.59
Closing Balance as of December 31, 2013		6,784,000.74	6,784,000.74

Note: Market Values Include Accrued Income



Detailed Portfolio Information

As of December 31, 2013

BTC LLC COMBINE
Base Currency USD

List of Holdings - Fixed Income

Investment Funds	Quantity	Security Description Security ID Account Number	Moody's/S&P Rating	% of Category	Local Unit Cost	Price in USD Local Price	Adjusted Cost Basis in USD	Market Value in USD	Accrued Income in USD	Estimated Annual Income in USD	Yield to Maturity %
	63,311.44	HC CAPITAL TRUST FIXED INCOME OPPORTUNITY PORTFOLIO Ticker HCHYX Account 652036		33.13%	USD 6,905	7.420	437,136.04 M	469,770.91		28,933.33	6.16%
	20,079.83	HC CAPITAL TRUST US CORPORATE FIXED INCOME SECURITIES PORTFOLIO Ticker HCXSX Account 652036		13.86%	USD 10,175	9.790	204,310.86 M	196,581.57		6,606.27	3.36%
	23,783.91	HC CAPITAL TRUST US GOVERNMENT FIXED INCOME SECURITIES PORTFOLIO Ticker HCUSX Account 652036		16.37%	USD 10,168	9.760	241,830.78 M	232,130.96		2,877.85	1.24%
	21,597.86	HC CAPITAL TRUST US MORTGAGE/ASSET BACKED FIXED INCOME SECURITIES PORTFOLIO Ticker HCASX Account 652036		14.70%	USD 10,074	9.650	217,586.45 M	208,419.33		6,760.13	3.24%
	12,211.20	VANGUARD FIXED INCOME SECS FD INFLATION PROTECTED SECS FD Ticker VAIPX Account 652036		21.93%	USD 24,838	25.470	303,299.53 M	311,019.31		5,678.21	1.83%
Total Investment Funds				100.00%	USD 1,404,163.66		1,404,163.66	1,417,922.08		50,855.79	3.59%
Total Fixed Income				100.00%	USD 1,417,922.08		1,417,922.08			50,855.79	3.59%
Total Accrued Income											
Total Fixed Income including Accrued Income								1,417,922.08			

A "M" following the amount displayed in the Adjusted Cost Basis column indicates multiple lots, a "U" indicates undetermined cost. For Investment Funds, Annual Yield is reported in the Yield to Maturity column.



Detailed Portfolio Information

As of December 31, 2013

BTC LLC COMBINE
 Base Currency USD

List of Holdings - Equities

Quantity	Security Description Security ID Account Number	Local Unit Cost	Price in USD Local Price	Adjusted Cost Basis in USD	Market Value in USD	Accrued Income in USD	Estimated Annual Income in USD	Annual Yield %
Equity Investment Funds								
	HC CAPITAL TR INST SMALL CAP EQUITY PORTFOLIO Ticker HCSCX							
7,577.45	Account 652036	USD 9,050	16.610	68,571.61 M	125,861.39		689.55	0.55%
	HC CAPITAL TRUST COMMODITY RELATED SECURITIES PORTFOLIO Ticker HCCSX							
36,726.68	Account 652036	USD 10,790	10.740	396,246.24 M	394,444.50		4,039.93	1.02%
	HC CAPITAL TRUST EMERGING MKTS PORTFOLIO Ticker HCEMX							
30,527.27	Account 652036	USD 18,720	18.660	571,538.28 M	569,638.78			
	HC CAPITAL TRUST INSTL GRWTH EQUITY PORTFOLIO Ticker HCIGX							
52,200.10	Account 652036	USD 10,050	15.900	524,535.68 M	829,981.57		11,901.62	1.43%
	HC CAPITAL TRUST INSTL VALUE EQUITY FD Ticker HCIVX							
44,821.06	Account 652036	USD 10,170	13.940	455,605.54 M	624,805.59		16,763.08	2.66%
	HC CAPITAL TRUST INTERNATIONAL EQUITY PORTFOLIO Ticker HCIEX							
113,659.45	Account 652036	USD 8,980	13.180	1,020,135.68 M	1,498,031.56		35,916.39	2.40%



Detailed Portfolio Information

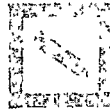
As of December 31, 2013

BTC LLC COMBINE
Base Currency USD

List of Holdings - Equities

Quantity	Security Description Security ID Account Number	% of Category	Local Unit Cost	Price in USD Local Price	Adjusted Cost Basis in USD	Market Value in USD	Accrued Income in USD	Estimated Annual Income in USD	Annual Yield %
	Equity Investment Funds								
	HC CAPITAL TRUST REAL ESTATE SECURITIES Ticker HCREX	1.59%	USD 2,760	2,750	65,564.26 M	65,328.84			
23,755.94	Account 652036	100.00%			3,102,197.29	4,108,092.23		69,310.57	1.69%
	Total Equity Investment Funds				3,102,197.29	4,108,092.23		69,310.57	1.69%
	Total Equities				3,102,197.29	4,108,092.23		69,310.57	1.69%
	Total Accrued Income					4,108,092.23			
	Total Equities including Accrued Income					4,108,092.23			

A "M" following the amount displayed in the Adjusted Cost Basis column indicates multiple lots a "U" indicates undetermined cost



Detailed Portfolio Information

As of December 31, 2013

BTC LLC COMBINE
 Base Currency USD

List of Holdings - Alternative Investments

Hedge Funds	Quantity	Security Description Security ID Account Number	% of Category	Local Unit Cost	Price in USD Local Price	Adjusted Cost Basis in USD	Market Value in USD	Accrued Income in USD	Estimated Annual Income in USD	Annual Yield %
	117.92	HIRTLE CALLAGHAN ABSOLUTE RETURN OFFSHORE FD LTD CUSIP 433993920 Account 652037	14.19%	USD 1,087,970	1,212,857	128,289.92	143,016.46			
	395.73	HIRTLE CALLAGHAN TOTAL RETURN OFFSHORE FD LTD CUSIP 433993896 Account 652037	52.91%	USD 1,154,800	1,347,098	456,989.37	533,088.44			
Total Hedge Funds			67.10%			585,279.29	676,104.90			
Limited Partnerships										
	191.98	HIRTLE CALLAGHAN PE OFFSHORE FUND VII LTD CUSIP 997050NN5 Account 652037	20.72%	USD 812,630	1,087,498	156,007.17	208,776.78			
	130.90	P E VIII (A) ONSHORE CUSIP H99017677 Account 652037	12.18%	USD 854,480	937,378	111,848.41	122,689.03			
Total Limited Partnerships			32.90%			267,855.58	331,475.81			
Total Alternative Investments			100.00%			853,134.87	1,007,580.71			
Total Accrued Income										
Total Alternative Investments including Accrued Income							1,007,580.71			

A "M" following the amount displayed in the Adjusted Cost Basis column indicates multiple lots, a "U" indicates undetermined cost



BIGGS TESTAMENTARY CHARITABLE TRUST

EIN: 51-6541118

2013 FORM 990-PF

Part IV, Lines 1a - Deutsche Bank

See Gain/Loss Schedule A Attached

BIGGS TESTAMENTARY CHARITABLE TRUST

EIN: 51-6541118

2013 FORM 990-PF

Part IV, Lines 1b - Deutsche Bank

See Gain/Loss Schedule B Attached