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Department of the Treasury  
Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation  
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Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf)

Open to Public Inspection

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

Name of foundation: **WISE MEMORIAL 2311000018**

Number and street (or P.O. box number if mail is not delivered to street address): **REGIONS BANK, P O BOX 2886**

Room/suite: \_\_\_\_\_

City or town, state or province, country, and ZIP or foreign postal code: **MOBILE, AL 36652-2886**

**A** Employer identification number: **62-6241255**

**B** Telephone number (see instructions): **251-690-1024**

**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

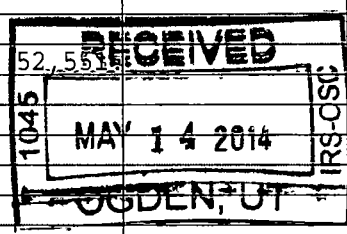
**G** Check all that apply:  Initial return  Initial return of a former public charity  
 Final return  Amended return  
 Address change  Name change

**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) **\$ 457,262.**

**J** Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_  
(Part I, column (d) must be on cash basis.)

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				STMT 1
	4 Dividends and interest from securities	10,951.	10,624.		STMT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	52,551.			
	b Gross sales price for all assets on line 6a	413,858.			
	7 Capital gain net income (from Part IV, line 2)	52,551.			
	8 Net short-term capital gain				
	9 Income modifications				
	10 a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	63,504.	63,177.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	5,201.	4,161.		1,040.
	14 Other employee salaries and wages		NONE	NONE	
	15 Pension plans, employee benefits		NONE	NONE	
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 3	1,050.	250.	NONE	800.
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 4	436.	100.		
	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)				
	24 Total operating and administrative expenses. Add lines 13 through 23	6,687.	4,511.	NONE	1,840.
	25 Contributions, gifts, grants paid	12,537.			12,537.
26 Total expenses and disbursements. Add lines 24 and 25	19,224.	4,511.	NONE	14,377.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	44,280.				
b Net investment income (if negative, enter -0-)		58,666.			
c Adjusted net income (if negative, enter -0-)					



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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 . . . . .			
	2	Savings and temporary cash investments . . . . .	9,964.	8,061.	8,061.
	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) . STMT 5 . . . . .	234,749.	240,910.	304,295.
	c	Investments - corporate bonds (attach schedule) . STMT 9 . . . . .	107,136.	147,128.	144,906.
	11	Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶				
12	Investments - mortgage loans . . . . .				
13	Investments - other (attach schedule) . . . . .				
14	Land, buildings, and equipment basis ▶				
	Less accumulated depreciation (attach schedule) ▶				
15	Other assets (describe ▶ ) . . . . .				
16	<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I) . . . . .	351,849.	396,099.	457,262.	
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	<b>Total liabilities</b> (add lines 17 through 22) . . . . .			NONE	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
	Foundations that do not follow SFAS 117, . . . ▶ <input checked="" type="checkbox"/> check here and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds . . . . .	351,849.	396,099.	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund . . . . .			
29	Retained earnings, accumulated income, endowment, or other funds . . . . .				
30	<b>Total net assets or fund balances</b> (see instructions) . . . . .	351,849.	396,099.		
31	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	351,849.	396,099.		

**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	351,849.
2	Enter amount from Part I, line 27a . . . . .	2	44,280.
3	Other increases not included in line 2 (itemize) ▶ ROUNDING . . . . .	3	5.
4	Add lines 1, 2, and 3 . . . . .	4	396,134.
5	Decreases not included in line 2 (itemize) ▶ RETURN OF CAPITAL ADJUSTMENT . . . . .	5	35.
6	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 30 . . . . .	6	396,099.

**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)
<b>1a PUBLICLY TRADED SECURITIES</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(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)	
<b>a</b> 413,858.		361,307.	52,551.	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
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		
<b>a</b>			52,551.	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2 Capital gain net income or (net capital loss)</b>		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	<b>2</b>	52,551.
<b>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</b>			<b>3</b>	

**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	6,490.	392,843.	0.016521
2011	43,292.	413,471.	0.104704
2010	17,709.	398,272.	0.044465
2009	20,481.	345,332.	0.059308
2008	2,841.	448,008.	0.006341
<b>2 Total of line 1, column (d)</b>			<b>2</b> 0.231339
<b>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</b>			<b>3</b> 0.046268
<b>4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5</b>			<b>4</b> 432,818.
<b>5 Multiply line 4 by line 3</b>			<b>5</b> 20,026.
<b>6 Enter 1% of net investment income (1% of Part I, line 27b)</b>			<b>6</b> 587.
<b>7 Add lines 5 and 6</b>			<b>7</b> 20,613.
<b>8 Enter qualifying distributions from Part XII, line 4</b> 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.			<b>8</b> 14,377.

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

Table with 11 rows and 2 columns. Row 1: Exempt operating foundations... 1,173. Row 2: Tax under section 511... 2. Row 3: Add lines 1 and 2... 1,173. Row 4: Subtitle A (income) tax... NONE. Row 5: Tax based on investment income... 1,173. Row 6: Credits/Payments... 6a: 340, 6b: NONE, 6c: NONE, 6d: . Row 7: Total credits and payments... 340. Row 8: Enter any penalty... 8. Row 9: Tax due... 833. Row 10: Overpayment... 10. Row 11: Enter the amount of line 10 to be Credited to 2014 estimated tax... NONE Refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows and 3 columns (Yes/No). Row 1a: Did the foundation attempt to influence any national, state, or local legislation... X. Row 1b: Did it spend more than \$100 during the year... X. Row 1c: Did the foundation file Form 1120-POL for this year?... X. Row 2: Has the foundation engaged in any activities that have not previously been reported to the IRS?... X. Row 3: Has the foundation made any changes, not previously reported to the IRS... X. Row 4a: Did the foundation have unrelated business gross income of \$1,000 or more during the year?... X. Row 4b: If "Yes," has it filed a tax return on Form 990-T for this year?... X. Row 5: Was there a liquidation, termination, dissolution, or substantial contraction during the year?... X. Row 6: Are the requirements of section 508(e) satisfied either... X. Row 7: Did the foundation have at least \$5,000 in assets at any time during the year?... X. Row 8a: Enter the states to which the foundation reports or with which it is registered... TN. Row 8b: If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General... X. Row 9: Is the foundation claiming status as a private operating foundation... X. Row 10: Did any persons become substantial contributors during the tax year... 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? . . . . . 13 X
Website address N/A
14 The books are in care of REGIONS BANK TRUST DEPARTMENT Telephone no. (251) 690-1024
Located at 11 N. WATER ST., 25TH FLOOR, MOBILE, AL ZIP+4 36602
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here . . . . . 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? . . . . . 16 Yes No X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country

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

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

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 X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . . Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . . Yes X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . . X 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 X 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 X 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 X 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 X 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



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

**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

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

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

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 NONE	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NONE	
2	
All other program-related investments. See instructions. 3 NONE	
Total. Add lines 1 through 3 . . . . .	

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	439,409.
<b>b</b>	Average of monthly cash balances	<b>1b</b>	NONE
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	NONE
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	439,409.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	NONE
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	439,409.
<b>4</b>	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	6,591.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4.	<b>5</b>	432,818.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5	<b>6</b>	21,641.

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part X, line 6	<b>1</b>	21,641.
<b>2a</b>	Tax on investment income for 2013 from Part VI, line 5	<b>2a</b>	1,173.
<b>b</b>	Income tax for 2013. (This does not include the tax from Part VI.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	1,173.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1.	<b>3</b>	20,468.
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	NONE
<b>5</b>	Add lines 3 and 4	<b>5</b>	20,468.
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	NONE
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1.	<b>7</b>	20,468.

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	<b>1a</b>	14,377.
<b>b</b>	Program-related investments - total from Part IX-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	NONE
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	NONE
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	NONE
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4.	<b>4</b>	14,377.
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	<b>5</b>	N/A
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4	<b>6</b>	14,377.

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7 . . . . .				20,468.
<b>2</b> Undistributed income, if any, as of the end of 2013				
<b>a</b> Enter amount for 2012 only . . . . .			7,505.	
<b>b</b> Total for prior years 20 <u>11</u> , 20 <u>  </u> , 20 <u>  </u> . . . . .		NONE		
<b>3</b> Excess distributions carryover, if any, to 2013				
<b>a</b> From 2008 . . . . .	NONE			
<b>b</b> From 2009 . . . . .	NONE			
<b>c</b> From 2010 . . . . .	NONE			
<b>d</b> From 2011 . . . . .	NONE			
<b>e</b> From 2012 . . . . .	NONE			
<b>f</b> Total of lines 3a through e . . . . .	NONE			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ <u>14,377.</u>				
<b>a</b> Applied to 2012, but not more than line 2a . . . . .			7,505.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) . . . . .		NONE		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) . . . . .	NONE			
<b>d</b> Applied to 2013 distributable amount . . . . .				6,872.
<b>e</b> Remaining amount distributed out of corpus . . . . .	NONE			
<b>5</b> Excess distributions carryover applied to 2013 . . . . . (If an amount appears in column (d), the same amount must be shown in column (a) )	NONE			NONE
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	NONE			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		NONE		
<b>c</b> 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		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions . . . . .		NONE		
<b>e</b> Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instructions . . . . .				
<b>f</b> Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014 . . . . .				13,596.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . . . .	NONE			
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . . . .	NONE			
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a . . . . .	NONE			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2009 . . . . .	NONE			
<b>b</b> Excess from 2010 . . . . .	NONE			
<b>c</b> Excess from 2011 . . . . .	NONE			
<b>d</b> Excess from 2012 . . . . .	NONE			
<b>e</b> Excess from 2013 . . . . .	NONE			

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9) NOT APPLICABLE

**1 a** 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		Prior 3 years		(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
<b>2 a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test - enter					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i). . . . .					
<b>b</b> "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . . . .					
<b>c</b> "Support" alternative test - enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties). . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization. . . . .					
<b>(4)</b> 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
<b>a Paid during the year</b>				
CHATT ST TECH COMMUN COLLEGE ATTN:MS. DEBORAH 4501 AMNICOLA HWY CHATTANOOGA TN 37406	NONE	PC	CHARITABLE	4,179.
ST PAUL'S EPISCOPAL CHURCH ATTN: GAIL WINTERB 305 W 7TH STREET CHATTANOOGA TN 37402	NONE	PC	CHARITABLE	8,358.
<b>Total</b> .....				<b>3a</b> 12,537.
<b>b Approved for future payment</b>				
<b>Total</b> .....				<b>3b</b>

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include Program service revenue, Membership dues and assessments, Interest on savings and temporary cash investments, Dividends and interest from securities, Net rental income or (loss) from real estate, Net rental income or (loss) from personal property, Other investment income, Gain or (loss) from sales of assets other than inventory, Net income or (loss) from special events, Gross profit or (loss) from sales of inventory, Other revenue, and Subtotal.

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

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

Table with 2 columns: Line No. and Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

NOT APPLICABLE

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

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash
(2) Other assets
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
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.

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. The table is currently empty.

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 [X] No

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. The table is currently empty.

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: Julie S. Chmka
Date: 05/09/2014
Title: TRUST OFFICER
Regions Bank, Trustee
May the IRS discuss this return with the preparer shown below (see instructions)? [ ] Yes [X] No

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check [ ] if self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

WISE MEMORIAL 2311000018

62-6241255

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
OTHER INTEREST	2.	2.
TOTAL	2.	2.

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

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
DIVIDENDS AND INTERESTS	10,951.	10,624.
TOTAL	10,951.	10,624.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEES	1,050.	250.		800.
TOTALS	1,050.	250.	NONE	800.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FEDERAL TAX PAYMENT - PRIOR YE	96.	
FEDERAL ESTIMATES - PRINCIPAL	340.	
FOREIGN TAXES ON QUALIFIED FOR		85.
FOREIGN TAXES ON NONQUALIFIED		15.
TOTALS	436.	100.

WISE MEMORIAL 2311000018

62-6241255

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
ARTISIAN FDS INC SM CAP VAL FD	12,479.		
ARTISIAN FDS INC MID CAP VAL FD	12,741.		
AMERICAN EUROPACIFIC GRTH-F2	26,847.		
THORNBURG INT VAL FD CL I #209	23,716.		
BLACKROCK US OPPORTUNITIES-I	12,044.		
BUFFALO SMALL CAP FUND	13,047.		
ALLERGAN INC	1,563.		
AMERICAN EXPRESS CO	972.	486.	2,722.
CVS/CAREMARK CORPORATION	2,159.	1,356.	3,579.
E M C CORP MASS	1,543.	1,012.	2,012.
EXXON MOBILE CORP	3,020.	4,908.	6,072.
GOLDMAN SACHS GROUP INC	1,348.		
INTEL CORP	1,981.	2,358.	3,893.
J P MORGAN CHASE & CO	2,247.	2,247.	5,263.
JOHNSON & JOHNSON	2,827.	1,701.	2,748.
JUNIPER NETWORKS INC	1,696.		
MONSANTO CO NEW	3,595.		
NORFOLK SOUTHERN CORP	1,780.		
ORACLE CORPORATION	1,841.	1,709.	3,443.
PEPSICO INC	2,665.	2,665.	4,147.
PHILIP MORRIS INT'L INC	1,802.	3,542.	5,663.
PROCTER & GAMBLE CO	2,912.	2,912.	4,071.
PRUDENTIAL FINANCIAL INC	1,123.	790.	1,844.
QUALCOMM INC	2,134.	1,779.	3,713.
SCHLUMBERGER LTD	1,670.	2,536.	4,506.
STRYKER CORP	2,532.	909.	1,503.
THERMO FISHER SCIENTIFIC, INC	2,133.	356.	1,114.
3M CO	2,149.	1,074.	2,805.
TRAVELERS COMPANIES, INC	2,370.	790.	1,811.

WISE MEMORIAL 2311000018

62-6241255

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
UNITED TECHNOLOGIES CORP	2,410.	482.	1,138.
VERIZON COMMUNICATIONS	2,814.	840.	1,474.
TEVA PHARMACEUTICAL SPONS ADR	3,097.		
APACHE CORPORATION	3,039.		
AUTO DESK INC	2,111.	1,444.	1,510.
CHEVRON CORP	2,669.	4,479.	6,246.
CISCO SYSTEMS INC	3,129.	1,447.	1,794.
GENERAL ELECTRIC CO	2,369.	2,348.	3,644.
MATTEL INC	3,308.		
MERCK & CO. INC NEW	3,235.	2,743.	3,754.
NEXTERA ENERGY, INC.	3,480.	2,995.	4,281.
STAPLES INC	2,592.		
VISA INC-CLASS A SHRS	3,871.	707.	2,227.
BLACKROCK INC	6,108.		
GOOGLE INC	2,978.		
BROADCOM CORP	3,235.		
DANAHER CORP DEL	2,909.		
EMERSON ELECTRIC CO	3,193.		
HASBRO INC	3,281.		
HJ HEINZ CO	3,201.		
JOHNSON CTLS INC	3,484.		
LABORATORY CORP	3,122.		
METLIFE INC	3,428.		
OCCIDENTAL PETE CORP	3,374.		
PRAXAIR INC	3,315.		
TARGET CORP	3,048.		
TEXAS INSTRS INC	3,013.		
XCEL ENERGY INC			
ANADARKO PETROLEUM CORP			

WISE MEMORIAL 2311000018

62-6241255

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
APPLE INC		4,959.	5,610.
CITIGROUP INC RR		5,201.	5,211.
CITRIX SYSTEM INC.		1,783.	1,898.
WALT DISNEY CO		3,810.	5,348.
EXPRESS SCRIPTS HOLDING CO		3,383.	3,512.
FORD MOTOR COMPANY COM		3,526.	3,549.
GILEAD SCIENCES INC		1,469.	1,502.
HONEYWELL INTL INC		2,653.	2,741.
INTUIT INC		1,518.	1,526.
LOWE'S COMPANIES INC.		2,510.	3,469.
MCDONALDS CORP		1,822.	1,941.
MICKESSON CORP		3,203.	3,228.
PHILLIPS 66		3,036.	3,857.
STARBUCKS CORP		1,545.	1,568.
TJX COS INC. NEW		1,250.	1,275.
TIFFANY & CO		1,254.	1,856.
UNION PAC CORP		1,636.	1,680.
WAL-MART STORES INC.		3,874.	3,935.
WELLS FARGO & CO		3,854.	4,994.
ACCENTURE PLC SEDOL		3,501.	4,111.
INVESCO LTD		3,527.	3,640.
LYONDELBASELL INDUSTRIES CL-A		1,561.	1,606.
AMERICAN CENTURY SM CAP VAL		14,891.	16,472.
JP MORGAN MID CAP VALUE FD		13,277.	16,196.
NATIONWIDE GENEVA MID CAP		13,805.	16,488.
VIRTUS SM-MID CAP FD -I		13,344.	16,464.
INVESCO INTL GRWTH FD CL R5		24,529.	28,168.
MFS RESH INTL FD CL-I		24,504.	28,128.
VIRTUS EMERGING MARKETS OPP-I		10,414.	9,609.

WISE MEMORIAL 2311000018

62-6241255

FORM 990PF, PART II - CORPORATE STOCK  
=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
TOTALS	234,749.	240,910.	304,295.

WISE MEMORIAL 2311000018

62-6241255

FORM 990PF, PART II - CORPORATE BONDS

=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
VANGUARD S/T BOND INDEX-SIG	67,104.		
FEDERATED TOTAL RETURN BD	40,032.		
ISHARES 1-3YR CREDIT BD ETF		32,063.	32,060.
LORD ABBETT INVESTMENT TRUST		33,015.	32,477.
PIONEER BOND FD CL Y		37,567.	36,233.
TCW CORE FIXED INCOME FD		32,002.	31,944.
TEMPLETON GLOBAL BD FD ADV		12,481.	12,192.
TOTALS	107,136.	147,128.	144,906.

AVERAGE MONTHLY FMV - 990PF, PART X, LINES 1a-1c

MONTH	LINE 1a-FMV SECURITIES	LINE 1b-FMV CASH BALANCES	LINE 1c-FMV OTHER ASSETS
JANUARY	421,287.		
FEBRUARY	424,128.		
MARCH	432,237.		
APRIL	437,993.		
MAY	438,803.		
JUNE	427,835.		
JULY	442,092.		
AUGUST	430,558.		
SEPTEMBER	443,585.		
OCTOBER	455,477.		
NOVEMBER	461,658.		
DECEMBER	457,256.		
TOTAL	5,272,909.		
AVERAGE FMV	439,409.		