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Form 990-PF

Return of Private Foundation

OMB No 1545-0052

Department of the Treasury
Internal Revenue Service

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

2013

Open to Public Inspection

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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

ENVELOPE POSTMARK DATE MAY 15 2014	Name of foundation PIERCE CHARITABLE TRUST 430930016				
	Number and street (or P O box number if mail is not delivered to street address)		Room/suite		
717 WEST SPRAGUE				509-353-3898	
City or town, state or province, country, and ZIP or foreign postal code SPOKANE, WA 99201					
G Check all that apply:		Initial return Final return Address change	Initial return of a former public charity Amended return Name change	A Employer identification number 91-6025848	
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			
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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	
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				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a	227,493.			
	7 Capital gain net income (from Part IV, line 2)				
	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	44,285.	43,325.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	600.	NONE	NONE	600.
	c Other professional fees (attach schedule)	25.			25.
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	1,219.	152.		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses.				
Add lines 13 through 23	12,186.	10,494.	NONE	625.	
25 Contributions, gifts, grants paid	46,750.			46,750.	
26 Total expenses and disbursements Add lines 24 and 25	58,936.	10,494.	NONE	47,375.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-14,651.				
b Net investment income (if negative, enter -0-)		32,831.			
c Adjusted net income (if negative, enter -0-)					

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Assets	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
	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 ►				
	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)				
	11 Investments - land, buildings, ► and equipment basis				
	Less accumulated depreciation ► (attach schedule)				
	12 Investments - mortgage loans				
	13 Investments - other (attach schedule)	858,913.	844,251.	963,508.	
	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)	858,913.	844,251.	963,508.	
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)			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	858,913.	844,251.		
	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)	858,913.	844,251.		
	31 Total liabilities and net assets/fund balances (see instructions)	858,913.	844,251.		

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	858,913.
2 Enter amount from Part I, line 27a	2	-14,651.
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	844,262.
5 Decreases not included in line 2 (itemize) ►ROUNDING	5	11.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	844,251.

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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 227,529.		204,849.	22,680.		
b -36.			-36.		
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) F.M.V. as of 12/31/69		
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
a			22,680.		
b			-36.		
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	22,644.	
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	{ 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	36,502.	898,016.	0.040647
2011	42,600.	909,480.	0.046840
2010	47,697.	878,640.	0.054285
2009	41,100.	817,522.	0.050274
2008	53,369.	971,501.	0.054935
2 Total of line 1, column (d)			2 0.246981
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 0.049396
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4 925,499.
5 Multiply line 4 by line 3			5 45,716.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 328.
7 Add lines 5 and 6			7 46,044.
8 Enter qualifying distributions from Part XII, line 4			8 47,375.
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 ► <input type="checkbox"/> and enter "N/A" on line 1	Date of ruling or determination letter _____ (attach copy of letter if necessary - see instructions)	1	328.
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			
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		328.
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		328.
Credits/Payments.				
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	900.	
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		900.
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		572.
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ►	11	328. Refunded ►	244.

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8b		X
9		X
10		X

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?

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

1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?

1c Did the foundation file Form 1120-POL for this year?

1d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year

(1) On the foundation ► \$ _____ (2) On foundation managers ► \$ _____

1e 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

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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4b 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

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?

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

8a Enter the states to which the foundation reports or with which it is registered (see instructions) ►

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8b 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.

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.

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

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 ► <u>N/A</u>			
14	The books are in care of ► <u>WASHINGTON TRUST BANK</u> Telephone no ► <u>(509) 353-3898</u> Located at ► <u>PO BOX 2127, SPOKANE, WA, SPOKANE, WA</u> ZIP+4 ► <u>99210-2127</u>		
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. ► <u>15</u>		
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.

1a	During the year did the foundation (either directly or indirectly):	Yes	No
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1b	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"/>		
1c	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?		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ►		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013)		
3b			
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		
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			

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:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/>		5b	
	Organizations relying on a current notice regarding disaster assistance check here ►	<input type="checkbox"/>			
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6b	X
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				
	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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7b	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?				

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (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
WASHINGTON TRUST BANK PRIVATE BANKING - PO BOX 2127, SPOKANE, WA 99210-2127	TRUSTEE 1	10,342.	-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
1NONE	

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
1NONE	

2	

All other program-related investments. See instructions	
3NONE	

Total. Add lines 1 through 3 ►	

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	930,173.
b Average of monthly cash balances	1b	9,420.
c Fair market value of all other assets (see instructions)	1c	NONE
d Total (add lines 1a, b, and c)	1d	939,593.
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	939,593.
4 Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	14,094.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	925,499.
6 Minimum investment return. Enter 5% of line 5	6	46,275.

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	46,275.
2a Tax on investment income for 2013 from Part VI, line 5	2a	328.
b Income tax for 2013. (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	328.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	45,947.
4 Recoveries of amounts treated as qualifying distributions	4	NONE
5 Add lines 3 and 4	5	45,947.
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	45,947.

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	47,375.
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	47,375.
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	328.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	47,047.

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				45,947.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			NONE	
b Total for prior years 20 11 ,20 20 ,20 .		NONE		
3 Excess distributions carryover, if any, to 2013				
a From 2008	NONE			
b From 2009	NONE			
c From 2010	576.			
d From 2011	NONE			
e From 2012	NONE			
f Total of lines 3a through e	576.			
4 Qualifying distributions for 2013 from Part XII, line 4 ► \$ 47,375.				
a Applied to 2012, but not more than line 2a			NONE	
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			45,947.	
e Remaining amount distributed out of corpus	1,428.			
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	2,004.			
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			NONE	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				NONE
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	2,004.			
10 Analysis of line 9				
a Excess from 2009	NONE			
b Excess from 2010	576.			
c Excess from 2011	NONE			
d Excess from 2012	NONE			
e Excess from 2013	1,428.			

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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SEE STATEMENT 10				46,750.
Total			► 3a	46,750.
b Approved for future payment				
NONE				
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) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
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					
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)				44,285.	
13 Total Add line 12, columns (b), (d), and (e)				13	44,285.
(See worksheet in line 13 instructions to verify calculations.)					

(See worksheet in line 13 instructions to verify calculations)

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

NOT APPLICABLE

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE	600.			600.
TOTALS	600.	NONE	NONE	600.

FORM 990PF, PART I - OTHER PROFESSIONAL FEES
=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
RENEWAL FEE	25.	25.
TOTALS	25.	25.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FEDERAL TAX - PRIOR YR	167.	
FEDERAL ESTIMATES	900.	
FOREIGN TAXES ON QUALIFIED FOR	95.	95.
FOREIGN TAXES ON NONQUALIFIED	57.	57.
TOTALS	1,219.	152.

GAINS AND LOSSES FROM PASS-THRU ENTITIES

=====

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

COMMON TRUST FUNDS	-36.00

TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)	-36.00
=====	

PIERCE CHARITABLE TRUST 430930016

91-6025848

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

=====

RECIPIENT NAME:

SPOKANE HOPE SCHOOL

Hearing-Oral Program of Excellence

ADDRESS:

310 N RIVERPOINT BLVD BOX V

SPOKANE, WA 99202

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

PROGRAM SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 3,000.

RECIPIENT NAME:

PROVIDENCE HEALTH CARE FOUNDATION

Eastern Washington

ADDRESS:

101 W 8TH AVE

SPOKANE, WA 99204

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT FOR ARTS IN HEALING PROGRAM

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 2,500.

RECIPIENT NAME:

GONZAGA UNIVERSITY-CCASL PROGRAM

ADDRESS:

502 E BOONE AVE

SPOKANE, WA 99258

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT FOR MENTORING & TUTORING PROGRAM

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 2,500.

STATEMENT 5

PIERCE CHARITABLE TRUST 430930016

91-6025848

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

=====

RECIPIENT NAME:

JUNIOR ACHIEVEMENT

ADDRESS:

421 W RIVERSIDE STE 702

SPOKANE, WA 99201

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

FINANCIAL LITERACY EDUCATION PROGRAM

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 1,000.

RECIPIENT NAME:

YMCA OF THE INLAND NORTHWEST

ADDRESS:

1126 N MONROE

SPOKANE, WA 99201

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

FINANCIAL ASSISTANCE PROGRAM

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 3,500.

RECIPIENT NAME:

SPOKANE GUILDS' SCHOOL
and Neuromuscular Center

ADDRESS:

2118 W GARLAND AVE

SPOKANE, WA 99205

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

PROGRAM SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 3,000.

STATEMENT 6

PIERCE CHARITABLE TRUST 430930016
FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

91-6025848

=====

RECIPIENT NAME:
EWU FOUNDATION
M WESTFALL, VP FOR UNV. ADVANCEMENT

ADDRESS:
102 HARGREAVES HALL
CHENEY, WA 99004

RELATIONSHIP:
NONE

PURPOSE OF GRANT:
WIN PROGRAM SCHOLARSHIPS

FOUNDATION STATUS OF RECIPIENT:
PC

AMOUNT OF GRANT PAID 4,000.

RECIPIENT NAME:
YOUTH LEADERSHIP SPOKANE

ADDRESS:
801 W RIVERSIDE AVE SUITE 220
SPOKANE, WA 99201

RELATIONSHIP:
NONE

PURPOSE OF GRANT:
SUPPORT FOR 2013 -CIVIC LEADERSHIP PROGRAM

FOUNDATION STATUS OF RECIPIENT:
PC

AMOUNT OF GRANT PAID 1,000.

RECIPIENT NAME:
TRANSITIONS LIVING CENTER

ADDRESS:
3104 W FORT GEORGE WRIGHT DRIVE
SPOKANE, WA 99224

RELATIONSHIP:
NONE

PURPOSE OF GRANT:
EDUCARE PROGRAM

FOUNDATION STATUS OF RECIPIENT:
PC

AMOUNT OF GRANT PAID 2,000.

STATEMENT 7

PIERCE CHARITABLE TRUST 430930016

91-6025848

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

=====

RECIPIENT NAME:

SPOKANE AREA CHILDREN'S CHORUS

ADDRESS:

411 S WASHINGTON ST

SPOKANE, WA 99204

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT FOR THE ANNUAL INT'L CONCERT

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 2,000.

RECIPIENT NAME:

WOMEN & CHILDRENS

Free Restaurant & Community Kitchen

ADDRESS:

1620 N MONROE

SPOKANE, WA 99205

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

PROGRAM SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 5,000.

RECIPIENT NAME:

SPOKANE VALLEY PARTNERS

ADDRESS:

PO BOX 141360

SPOKANE VALLEY, WA 99214

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT FOR THE EMERGENCY ASSISTANCE PROGRAM

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 4,000.

STATEMENT 8

PIERCE CHARITABLE TRUST 430930016

91-6025848

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

=====

RECIPIENT NAME:

MOBIUS SCIENCE CENTER

ADDRESS:

811 W MAIN AVE

SPOKANE, WA 99201

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

PROGRAM SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 3,250.

RECIPIENT NAME:

NW MUSEUM OF ARTS & CULTURE

ADDRESS:

2316 W FIRST AVE

SPOKANE, WA 99201

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

VISUAL THINKING STRATEGIES PROGRAM

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 5,000.

RECIPIENT NAME:

MUSICFEST NORTHWEST

ADDRESS:

315 W MISSION SUITE 18

SPOKANE, WA 99201

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

PROGRAM SUPPORT

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 1,000.

STATEMENT 9

PIERCE CHARITABLE TRUST 430930016

91-6025848

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

=====

RECIPIENT NAME:

SPOKANE PARKS FOUNDATION

ADDRESS:

PO BOX 2021

SPOKANE, WA 99210

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

SUPPORT FOR MAKE A SPLASH PROGRAM

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID 4,000.

TOTAL GRANTS PAID:

46,750.

=====

STATEMENT 10

ACCOUNT NO 43-0930-01-6

WASHINGTON TRUST BANK TRUSTEE
PIERCE CHARITABLE TRUST
DAVID & DOROTHY PIERCE TRUST

	MARKET VALUE	PERCENT MARKET
CASH & EQUIV	12,777 36	1 33
FIXED INCOME	338,741 45	35.16
EQUITIES	611,989 63	63 52
TOTAL PORTFOLIO	963,508 44	100 00

ACCOUNT NO 43-0930-01-6

WASHINGTON TRUST BANK TRUSTEE
 PIERCE CHARITABLE TRUST
 DAVID & DOROTHY PIERCE TRUST

ASSET DESCRIPTION	UNITS	MARKET VALUE	EST ANNL INCOME	CURRENT YIELD
		COST		
CASH EQUIVALENTS				
BMO PRIME MONEY MARKET FUND CL I # 090	12,777 360	12,777 36 12,777.36		1 01
TOTAL CASH EQUIVALENTS		12,777 36 12,777 36		1 0 01
EQUITIES				
INVESCO LTD	201	7,316 40 4,912 58		180 2 47
AQR MANAGED FUTURES STRATEGY CL I #15213	2,747 921	29,100 48 27,925 61		
ABBVIE INC COM	125	6,601 25 4,486 25		200 3 03
AMERICAN TOWER CORPORATION	43	3,432 26 1,485 21		49 1 45
APPLE INC COM	8	4,488.16 1,080 79		97 2 17
APPLIED MATERIALS INC COM	277	4,897 36 3,777 26		110 2 26
ARTISAN INTERNATIONAL VALUE FUND CLASS I #1672	494 338	18,221 30 12,343 24		310 1.71
BED BATH & BEYOND INC COM	73	5,861 90 3,003 51		
CSX CORP COM	232	6,674 64 1,690 86		139 2 09
CATERPILLAR INC COM	56	5,085 36 4,962 92		134 2 64
CHEVRON CORPORATION	46	5,745 86 3,539 07		184 3 20

ACCOUNT NO 43-0930-01-6

WASHINGTON TRUST BANK TRUSTEE
 PIERCE CHARITABLE TRUST
 DAVID & DOROTHY PIERCE TRUST

ASSET DESCRIPTION	UNITS	MARKET VALUE COST	EST ANNL INCOME	CURRENT YIELD
CISCO SYS INC COM	176	3,947.68 2,980.29	119	3.03
COMERICA INC COM	131	6,227.74 4,524.97	89	1.43
COSTCO WHSL CORP NEW COM	46	5,474.92 1,743.44	57	1.04
DISNEY WALT CO COM	87	6,646.80 2,832.75	74	1.13
E M C CORP MASS COM	191	4,803.65 2,705.47	76	1.59
EASTMAN CHEM CO COM	31	2,501.70 2,438.95	43	1.73
EXPRESS SCRIPTS HLDG CO COM	76	5,338.24 3,753.85		
NATIXIS GATEWAY FUND CLASS Y #1986	1,320.034	38,267.79 29,974.96	592	1.55
GOLDMAN SACHS GROUP INC COM	36	6,381.36 3,631.97	79	1.24
GRAINGER W W INC COM	20	5,108.40 4,103.99	74	1.46
HARDING LOEVNER INTERNATIONAL EQUITY PORTFOLIO FUND #201	894.654	16,130.61 13,016.17		
HESS CORP COM	78	6,474.00 4,602.71	78	1.20
HOME DEPOT INC COM	68	5,599.12 2,494.80	106	1.89
INTERNATIONAL BUSINESS MACHS CORP COM	22	4,126.54 1,845.06	83	2.03

ACCOUNT NO 43-0930-01-6

WASHINGTON TRUST BANK TRUSTEE
PIERCE CHARITABLE TRUST
DAVID & DOROTHY PIERCE TRUST

ASSET DESCRIPTION	UNITS	MARKET VALUE COST	EST ANNL INCOME	CURRENT YIELD
J P MORGAN CHASE & CO COM	99	5,789 52 3,761 17	150	2 60
JACOBS ENGR GROUP INC COM	94	5,921 06 3,598 39		
JPMORGAN RESEARCH MARKET NEUTRAL FUND INST #1781	3,560 661	54,798 57 53,995 40		
MEAD JOHNSON NUTRITION CO COM	95	7,957 20 7,166 55	129	1 62
MEDTRONIC INC COM	110	6,312 90 4,912 21	123	1 95
MICROSOFT CORP COM	157	5,873 37 4,040 92	175	2 99
MUNDER MIDCAP CORE GROWTH FUND CLASS Y #32	692 746	29,788 08 16,862 14		
MYLAN INC COM	181	7,855 40 3,853 31		
NEXTERA ENERGY INC COM	45	3,852 90 2,056.88	118	3 08
NUVEEN REAL ESTATE SECURITIES FUND CLASS I #6818	1,380 667	27,199 14 28,839 72	771	2 84
NUVEEN GLOBAL INFRASTRUCTURE CLASS I #6726	2,996 347	31,012 19 27,400 22	569	1 84
ORACLE CORP COM	140	5,356 40 1,720.60	67	1.25
PNC FINL SVCS GROUP INC COM	83	6,439 14 5,088 24	146	2 27
PHILIP MORRIS INTL INC COM	84	7,318 92 4,235 04	315	4 32

ACCOUNT NO 43-0930-01-6

WASHINGTON TRUST BANK TRUSTEE
PIERCE CHARITABLE TRUST
DAVID & DOROTHY PIERCE TRUST

ASSET DESCRIPTION	UNITS	MARKET VALUE COST	EST ANNL INCOME	CURRENT YIELD
PIMCO COMMODITY REALRETURN STRATEGY FUND INST #45	4,240 349	23,279 52 31,643 66	351	1 51
PIONEER NAT RES CO COM	40	7,362 80 5,541 37	3	04
PRAXAIR INC COM	30	3,900 90 1,439 90	72	1.85
PROCTER & GAMBLE CO COM	102	8,303 82 6,482 71	245	2 96
PRUDENTIAL FINL INC COM	71	6,547 62 4,276 04	150	2 30
QUALCOMM INC COM	69	5,123 25 2,711 89	96	1 89
SOUTHERN CO COM	74	3,042 14 2,402 31	150	4 94
STARBUCKS CORP COM	86	6,741 54 1,793 71	89	1 33
TEMPLETON INSTITUTIONAL FOREIGN SMALLER COMPANY FUND #458	2,181 116	47,897 31 36,869 42	652	1 36
UNITEDHEALTH GROUP INC COM	71	5,346 30 2,540 25	79	1 49
VALERO ENERGY CORP NEW COM	146	7,358 40 5,732 59	131	1 79
VANGUARD MID CAP VALUE INDEX FUND ADM #5835	721 431	29,795 10 21,570 78	457	1.54
VERIZON COMMUNICATIONS INC COM	61	2,997 54 3,106 35	129	4 31
VIRTUS EMERGING MARKETS OPPORTUNITY FUND CL I #1736	3,598 438	34,365 08 35,443 83	377	1 10
TOTAL EQUITIES		611,989 63 478,942 28	8,417	1 38

ACCOUNT NO 43-0930-01-6

WASHINGTON TRUST BANK TRUSTEE
 PIERCE CHARITABLE TRUST
 DAVID & DOROTHY PIERCE TRUST

ASSET DESCRIPTION	UNITS	MARKET VALUE COST	EST ANNL INCOME	CURRENT YIELD
FIXED INCOME				
EATON VANCE FLOATING RATE FUND CLASS I #924	3,025 181	27,801 41 27,892 17	1,015	3 65
EATON VANCE GLOBAL MACRO ABSOLUTE RETURN FUND CL I #88	2,740 031	25,811 09 26,824 90	1,063	4 12
FIXED INCOME FUND OF WTB	20,127 475	195,935 44 199,560.03	3,750	1 91
IVY HIGH INCOME FUND CLASS I #475	4,512 359	38,986 78 38,424 94	2,202	5 65
PAYDEN EMERGING MARKETS LOCAL BOND FUND CLASS IV #774	5,660 285	50,206 73 59,829 21	2,824	5 63
TOTAL FIXED INCOME		338,741 45 352,531 25	10,854	3 20
CASH				
PRINCIPAL CASH		-		
INCOME CASH				
TOTAL CASH		00 00	0 0	00
TOTAL MARKET VALUE		963,508 44 844,250 89	19,272	2 00