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

OMB No 1545-0052

Form **990-PF****2013**Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2013 or tax year beginning 04/01/13, and ending 03/31/14

Name of foundation TR U/W VIVIAN S WEST - WEST MEMORIAL FUND		A Employer identification number 56-6520255						
Number and street (or P.O. box number if mail is not delivered to street address) BANK OF AM ONE HANOVER SQUARE 3RD	Room/suite FLOOR	B Telephone number (see instructions) 919-829-6771						
City or town, state or province, country, and ZIP or foreign postal code RALEIGH NC 27601-1754		C If exemption application is pending, check here <input type="checkbox"/>						
G Check all that apply: <table border="0"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<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"/>
<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							
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) \$ 7,354,707	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)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	131,830	131,830		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	77,412			
b	Gross sales price for all assets on line 6a 2,758,931				
7	Capital gain net income (from Part IV, line 2)		77,412		
8	Net short-term capital gain			0	
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) Stmt 1	-10,418	-10,418		
12	Total. Add lines 1 through 11	198,824	198,824	0	
13	Compensation of officers, directors, trustees, etc.	130,014	82,536		47,478
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) Stmt 2	7,925	3,963		3,962
c	Other professional fees (attach schedule) Stmt 3	2,600	2,600		
17	Interest				
18	Taxes (attach schedule) (see instructions) Stmt 4	7,789	3,599		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) Stmt 5	4,930			4,930
24	Total operating and administrative expenses. Add lines 13 through 23	153,258	92,698	0	56,370
25	Contributions, gifts, grants paid	272,220			272,220
26	Total expenses and disbursements. Add lines 24 and 25	425,478	92,698	0	328,590
27	Subtract line 26 from line 12				
a	Excess of revenue over expenses and disbursements	-226,654			
b	Net investment income (if negative, enter -0-)		106,126		
c	Adjusted net income (if negative, enter -0-)			0	

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2013)

DAA

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			182,048	279,371	279,371
	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 (att schedule) ▶					
		Less allowance for doubtful accounts ▶	0				
	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) See Stmt 6			5,359,514	5,048,452	6,743,562
	c	Investments – corporate bonds (attach schedule)					
	11	Investments – land, buildings and equipment basis ▶ 237,410					
	Less accumulated depreciation (attach sch) ▶ Stmt 7			237,410	237,410	281,500	
12	Investments – mortgage loans						
13	Investments – other (attach schedule) See Statement 8			-24,660	-37,575	50,274	
14	Land, buildings, and equipment basis ▶						
	Less accumulated depreciation (attach sch) ▶						
15	Other assets (describe ▶)						
16	Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)			5,754,312	5,527,658	7,354,707	
Liabilities	17	Accounts payable and accrued expenses					
	18	Grants payable					
	19	Deferred revenue					
	20	Loans from officers, directors, trustees, and other disqualified persons					
	21	Mortgages and other notes payable (attach schedule)					
	22	Other liabilities (describe ▶)					
	23	Total liabilities (add lines 17 through 22)			0	0	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>					
	24	Unrestricted					
	25	Temporarily restricted					
	26	Permanently restricted					
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>					
	27	Capital stock, trust principal, or current funds					
	28	Paid-in or capital surplus, or land, bldg, and equipment fund					
	29	Retained earnings, accumulated income, endowment, or other funds			5,754,312	5,527,658	
	30	Total net assets or fund balances (see instructions)			5,754,312	5,527,658	
	31	Total liabilities and net assets/fund balances (see instructions)			5,754,312	5,527,658	

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	5,754,312
2	Enter amount from Part I, line 27a	2	-226,654
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	5,527,658
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	5,527,658

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	SALE OF PUBLICLY TRADED SECURITIES	P	Various	Various
b	SALE OF PUBLICLY TRADED SECURITIES	P	Various	Various
c	CAPITAL GAIN 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 855,512		872,223	-16,711
b 1,855,105		1,809,296	45,809
c 48,314			48,314
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	(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			-16,711
b			45,809
c			48,314
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

77,412

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	331,615	6,654,639	0.049832
2011	344,819	6,718,408	0.051325
2010	295,021	6,948,399	0.042459
2009	331,115	6,054,040	0.054693
2008	380,937	6,427,439	0.059267

2 Total of line 1, column (d)**2**

0.257576

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**

0.051515

4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5**4**

7,040,429

5 Multiply line 4 by line 3**5**

362,688

6 Enter 1% of net investment income (1% of Part I, line 27b)**6**

1,061

7 Add lines 5 and 6**7**

363,749

8 Enter qualifying distributions from Part XII, line 4**8**

328,590

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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	2,123
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	2,123
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	2,123
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,496
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	3,496
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	1,373
11	Enter the amount of line 10 to be Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> NC		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► JAMES G SULLIVAN 1100 CONFERENCE DR Located at ► GREENVILLE NC ZIP+4 ► 27858 Telephone no ► 252-756-8888			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>	1b	X
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013? N/A	1c	
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? If "Yes," list the years ► 20 , 20 , 20 , 20 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013) N/A	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))?	<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)? Organizations relying on a current notice regarding disaster assistance check here	N/A		5b
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945–5(d)	N/A		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870			6b
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	
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		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
See Statement 9				
2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000				0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

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

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

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
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 N/A	
2	
All other program-related investments. See instructions.	
3	

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	6,493,683
b	Average of monthly cash balances	1b	366,677
c	Fair market value of all other assets (see instructions)	1c	287,284
d	Total (add lines 1a, b, and c)	1d	7,147,644
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	7,147,644
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	107,215
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7,040,429
6	Minimum investment return. Enter 5% of line 5	6	352,021

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	352,021
2a	Tax on investment income for 2013 from Part VI, line 5	2a	2,123
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	2,123
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	349,898
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	349,898
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	349,898

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	328,590
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	328,590
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	328,590

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				349,898
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			322,750	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e				
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 328,590				
a Applied to 2012, but not more than line 2a			322,750	
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2013 distributable amount				5,840
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount – see instructions				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount – see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				344,058
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(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					
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
JAMES G SULLIVAN 252-756-8888
1100 CONFERENCE DRIVE GREENVILLE NC 27858

b The form in which applications should be submitted and information and materials they should include
APPLICATION FORMS AVAILABLE AT ABOVE ADDRESS

c Any submission deadlines
NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
501(C)(3) CHARITIES

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year See Statement 10				272,220
Total				3a 272,220
b Approved for future payment N/A				
Total				3b

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.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

- b If "Yes," complete the following schedule**

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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.

**Sign
Here**

BANK OF AMERICA, N.A.

BY:

18/6/14
Date

VP
Title

Signature of officer or trustee

Date _____

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes

	Yes	No
--	-----	----

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if
self-employed

JAMES G. SULLIVAN

08/04/14

Firm's name ▶ Sullivan, Shearin & Co

PTIN P00238015

Firm's address ► 1100 Conference Dr
Greenville, NC 27858

Firm's EIN ► 56-1350306

Phone no 252-756-8888

Form **990-PF** (2013)

Federal Statements

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Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
WEST REALTY COMPANY	\$ -6,975	\$ -6,975	\$
PINE RIDGE INVESTORS LP	-3,443	-3,443	
Total	\$ -10,418	\$ -10,418	\$ 0

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
SULLIVAN, SHEARIN & COMPANY	\$ 7,925	\$ 3,963	\$	\$ 3,962
Total	\$ 7,925	\$ 3,963	\$ 0	\$ 3,962

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INTETRA REALTY APPRAISAL	\$ 2,600	\$ 2,600	\$	
Total	\$ 2,600	\$ 2,600	\$ 0	\$ 0

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
REAL ESTATE PROPERTY TAX	\$ 3,514	\$ 3,514	\$	\$
990-PF ESTIMATED TAXES	4,190			
FORM 8802 FEE	85	85		
Total	\$ 7,789	\$ 3,599	\$ 0	\$ 0

Federal Statements

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses			\$	
INSURANCE - DISTRIBUTION COMM	2,430			2,430
CONTRIBUTIONS FROM WEST REALT	2,500			2,500
Total	4,930	0	\$	4,930

Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
SEE SCHEDULE	\$ 5,359,514	\$ 5,048,452		\$ 6,743,562
Total	\$ 5,359,514	\$ 5,048,452		\$ 6,743,562

Statement 7 - Form 990-PF, Part II, Line 11 - Land, Building, and Equipment Investments

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
LAND - STATESVILLE, NC	\$ 237,410	\$ 237,410	\$	\$ 281,500
Total	\$ 237,410	\$ 237,410	\$	\$ 281,500

Statement 8 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
WEST REALTY CO PARTNERSHIP	\$ 59,748	\$ 50,273		\$ 50,273
PINE RIDGE INVESTORS PARTNERSHIP	-84,408	-87,848		1
Total	\$ -24,660	\$ -37,575		\$ 50,274

11750 TR UW VIVIAN S WEST -
56-6520255
FYE: 3/31/2014

Federal Statements

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Statement 9 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
DANNY MCNALLY 498 RED BANKS RD GREENVILLE NC 27858	DIRECTOR	0.42	3,840	0	0
JAMES G SULLIVAN 1100 CONFERENCE DR GREENVILLE NC 27858	CHAIRMAN	1.77	16,125	0	0
JAMES G SULLIVAN 1100 CONFERENCE DR GREENVILLE NC 27858	CO-TRUSTEE	4.14	37,763	0	0
DAVID EMSWILER ONE HANOVER SQUARE RALEIGH NC 27601	COMMITTEE	0.50	0	0	0
BANK OF AMERICA ONE HANOVER SQUARE RALEIGH NC 27601	CO-TRUSTEE	7.94	72,286	0	0

Federal Statements

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description

APPLICATION FORMS AVAILABLE AT ABOVE ADDRESS

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description

NONE

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description

501(C)(3) CHARITIES

Federal Statements

Statement 10 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address	Relationship	Status	Purpose	Amount
HOOVER MEMORIAL CHRISTIAN GREENVILLE NC 27858	1111 GREENVILLE BLVD 501c3	NONE	501c3	CHARITABLE PURPOSES	40,000
THE ECU FOUNDATION INC GREENVILLE NC 27858	WARD SPORTS MEDICINE BLDG 501c3	NONE	501c3	CHARITABLE PURPOSES	60,000
ECU - COLLEGE OF HUMAN ECOLOGY GREENVILLE NC 27858-4353	MAIL DROP 505 RIVERS BLDG 501c3	NONE	501c3	CHARITABLE PURPOSES	
ROCKING HORSE RANCH GREENVILLE NC 27834	1721 BLUE BANKS FARM RD 501c3	NONE	501c3	CHARITABLE PURPOSES	
GREENVILLE CHORAL SOCIETY GREENVILLE NC 27835	PO BOX 1357 501c3	NONE	501c3	CHARITABLE PURPOSES	5,000
J.H. ROSE HIGH SCHOOL BAND BOOSTERS GREENVILLE NC 27858	PO DRAWER 20552 501c3	NONE	501c3	CHARITABLE PURPOSES	
STOKES SCHOOL STOKES NC 27884	2683 NC 903 NORTH 501c3	NONE	501c3	CHARITABLE PURPOSES	
OPERATION SUNSHINE INC GREENVILLE NC 27836	PO BOX 3412 501c3	NONE	501c3	CHARITABLE PURPOSES	5,000
FOOD BANK OF CENTRAL & EASTERN GREENVILLE NC 27834	497 WEST 9TH STREET 501c3	NONE	501c3	CHARITABLE PURPOSES	
GREENVILLE MUSEUM OF ART GREENVILLE NC 27834	802 SOUTH EVANS STREET 501c3	NONE	501c3	CHARITABLE PURPOSES	11,640
PITT COUNTY GOVERNMENT GREENVILLE NC 27834	1717 W 5TH STREET 501c3	NONE	501c3	CHARITABLE PURPOSES	
REBUILDING TOGETHER PITT COUNTY GREENVILLE NC 27858	NC P.O. BOX 20574 501c3	N/A	501c3	CHARITABLE PURPOSES	91,580
NC EASTERN REGION STEM EAST KINSTON NC 28504	3802 HIGHWAY 58 NORTH 501c3	N/A	501c3	CHARITABLE PURPOSES	34,000
THE SALVATION ARMY GREENVILLE NC 27834	2337 DICKINSON AVENUE 501c3	N/A	501c3	CHARITABLE PURPOSES	25,000
Total					<u>272,220</u>

TR UW VIVIAN S WEST - WEST MEMORIAL FUND
EIN 56-6520255

FORM 990-PF PART II LINE 10
YEAR ENDED 3-31-2014

UNITS	DESCRIPTION	MARKET VALUE	BOOK VALUE
	<u>CORPORATE STOCK</u>		
229	ABBVIE INC	11,770 60	7,277 04
110	ACADIA PHARMACEUTICALS INC	2,676 30	2,758 91
250	ACCENTURE PLC	19,930 00	16,722 93
112	ACCENTURE PLC	8,928 64	6,491 59
41	ACE LTD	4,061 46	3,175 84
21	AFFILIATED MANAGERS GROUP	4,201 05	2,140 10
16	AFFILIATED MANAGERS GROUP	3,200 80	1,761 47
73	AGILENT TECHNOLOGIES INC	4,082 16	3,891 93
80	AKORN INC	1,760 00	1,988 08
32	ALBEMARLE CORP	2,125 44	1,902 58
30	ALEXION PHARMACEUTICALS INC	4,563 90	531 73
90	ALTERA CORP	3,261 15	3,279 31
350	ALTRIA GROUP INC	13,100 50	3,196 64
137	ALTRIA GROUP INC	5,127 91	2,246 25
50	AMAZON COM INC	16,818 25	11,036 53
66	AMERICAN ELEC PWR INC	3,343 56	2,043 05
689	AMERICAN EXPRESS CO	62,030 67	27,461 06
91	AMERICAN EXPRESS CO	8,192 73	3,465 01
375	AMERICAN INTL GROUP INC	18,753 75	15,634 22
50	AMERISOURCEBERGEN CORP	3,279 50	2,392 26
116	AMETEK INC	5,972 84	2,836 72
99	AMGEN INC	12,210 66	7,392 81
134	AMPHENOL CORP	12,281 10	6,738 35
175	ANHEUSER BUSCH INBEV	18,427 50	17,433 05
68	AOL INC	2,976 36	2,530 57
625	APACHE CORP	51,843 75	22,604 94
11	APPLE INC	5,904 14	5,641 65
22448 515	AQR MANAGED FUTURES STRATEGY FUND	223,362 72	225,000 00
5776 042	ARBITRAGE FUND	73,875 58	75,000 00
111	ASML HOLDINGS	10,362 96	9,235 95
142	AT&T INC	4,979 94	3,304 34
44	AUTOLIV INC	4,415 40	3,004 66
80	AUTOMATIC DATA PROCESSING INC	6,180 80	2,852 86
51	AUTONATION INC	2,714 73	1,370 88
26	AUTOZONE INC	13,964 60	9,427 44
101	BANKUNITED INC	3,511 77	3,209 61
33	BE AEROSPACE INC	2,864 07	2,227 78
86	BEACON ROOFING SUPPLY INC	3,324 76	3,195 78
500	BERKSHIRE HATHAWAY INC	62,485 00	39,692 64
142	BERRY PLASTICS GROUP INC	3,287 30	3,139 20
118	BIOGEN IDEC INC	36,092 66	13,922 00
50	BLACKROCK INC	15,724 00	12,999 20
26	BLACKROCK INC	8,176 48	5,153 83
118	BLOOMIN BRANDS INC	2,843 80	2,865 65
79	BOEING CO	9,913 71	5,604 99
144	BORG WARNER INC	8,851 68	7,152 95
64	BP PLC	3,078 40	3,030 40
275	BRISTOL MYERS SQUIBB CO	14,286 25	9,619 93
358	CADENCE DESIGN SYSTEM INC	5,563 32	4,960 41
64	CAMERON INTL CORP	3,953 28	3,940 84
50	CANADIAN NATIONAL RAILWAY	2,811 00	1,903 73
95	CANADIAN PAC RY LTD	14,290 85	12,720 03
72	CARLISLE COS INC	5,712 48	5,694 09
60	CARRIZO OIL & CO INC	3,207 60	2,739 44
66	CBOE HLDGS INC	3,735 60	3,079 59
141	CBRE GROUP INC	3,867 63	2,897 55

TR U/W VIVIAN S WEST - WEST MEMORIAL FUND
EIN 56-6520255

FORM 990-PF PART II LINE 10
YEAR ENDED 3-31-2014

UNITS	DESCRIPTION	MARKET VALUE	BOOK VALUE
300	CBS CORP	18,540 00	11,496 73
750	CHEVRON CORP	89,182 50	26,595 90
97	CHEVRON CORP	11,534 27	7,964 42
114	CIENA CORP	2,592 36	2,671 84
7	CHIPOTLE MEXICAN GRILL INC	3,976 35	1,722 33
63	CHUBB CORP	5,625 90	4,238 62
293	CISCO SYS INC	6,567 60	6,536 07
405	CITIGROUP INC	19,278 00	17,050 97
65	CITRIX SYS INC	3,733 60	4,839 91
50	CLOROX CO	4,400 50	3,402 75
64	CME GROUP INC	4,737 28	3,222 77
13904 338	CMG ULTRA SHORT TERM BOND FUND	125,139 04	125,000 00
84	CMS ENERGY CORP	2,459 52	1,809 78
600	COCA COLA CO	23,196 00	13,394 85
177	COGNEX CORP	5,993 22	5,542 55
96	COLFAX CORP	6,847 68	6,625 45
5616 449	COLUMBIA ACORN FUND	209,549 71	152,223 91
719 686	COLUMBIA ACORN USA FUND	26,002 26	25,000 00
4149 485	COLUMBIA ACORN INTERNATIONAL FUND	196,063 17	169,756 53
4214 811	COLUMBIA DIVIDEND INCOME FUND	78,353 34	50,000 00
12479 851	COLUMBIA EMERGING MARKETS FUND	127,419 28	120,000 00
5090 508	COLUMBIA INCOME OPPORTUNITIES FUND	51,974 09	50,000 00
10713 537	COLUMBIA SELECT LARGE CAP GROWTH FUND	205,914 18	150,000 00
2523 09	COLUMBIA TECHNOLOGY FUND	43,346 69	25,000 00
300	COMCAST CORP	15,012 00	11,853 01
79	COMCAST CORP	3,953 16	3,835 53
15	CONOCOPHILLIPS	1,055 25	788 00
79	CONOCOPHILLIPS	5,557 65	5,419 06
44	CONSTELLUM NV	1,291 40	1,057 69
94	CROWN HLDGS INC	4,205 56	3,823 42
1000	CSX CORP	28,970 00	17,172 29
34	CULLEN FROST BANKERS INC	2,636 02	2,034 38
103	DANA HLDG CORP	2,396 81	2,360 42
98	DICKS SPORTING GOODS INC	5,351 78	4,812 89
20	DILLARDS INC	1,848 00	1,510 05
200	DISNEY WALT CO	16,014 00	12,335 66
54	DOLBY LABORATORIES INC	2,403 00	2,122 94
37	DOMINION RES INC	2,626 63	1,875 71
67	DOVER CORP	5,477 25	2,505 43
4878 049	DRIEHAUS SELECT CREDIT FUND	49,609 76	50,000 00
108	DU PONTE E I DE NEMOURS & CO	7,246 80	5,124 66
31	DUKE ENERGY CORP	2,207 82	2,014 15
227	EBAY INC	12,539 48	11,456 29
150	EMC CORP	4,111 50	3,940 10
322	EMC CORP	8,826 02	8,202 87
55	EMERSON ELEC CO	3,674 00	2,679 97
29	ENERSYS	2,009 41	1,008 10
162	ENTEGRIS INC	1,961 82	1,392 07
97	ENVISION HEALTHCARE HLDGS INC	3,281 51	3,222 85
60	EVERCORE PARTNERS INC	3,315 00	1,530 79
40	EVERCORE PARTNERS INC	2,210 00	1,587 09
70	EXPEDIA INC	5,075 00	2,132 46
85	EXPEDITORS INTL WASHINGTON INC	3,368 55	3,582 04
40	EXPRESS SCRIPTS HLDG CO	3,003 60	2,259 60
550	EXXON MOBIL CORP	53,724 00	18,551 50
116	EXXON MOBIL CORP	11,330 88	7,680 40
138	FASTENAL CO	6,803 40	6,696 00
34708 63	FEDERATED STRATEGIC VALUE FUND	205,128 00	175,000 00

TR U/W VIVIAN S WEST - WEST MEMORIAL FUND
EIN 56-6520255

FORM 990-PF PART II LINE 10
YEAR ENDED 3-31-2014

UNITS	DESCRIPTION	MARKET VALUE	BOOK VALUE
	30 FEI CO	3,090 60	1,324 93
3009	027 FIDELITY ADVISOR FLOATING RATE HIGH INCOME FUND	29,969 91	30,000 00
	187 FIFTH THIRD BANCORP	4,292 59	3,343 57
	45 FINANCIAL ENGINES INC	2,285 10	1,493 20
	103 FINISAR CORP	2,730 53	2,517 79
	42 FIREEYE INC	2,585 94	1,666 11
	66 FIRST REP BK SAN FRANCISCO	3,563 34	2,627 61
	32 FLEETCOR TECHNOLOGIES INC	3,683 20	2,648 37
	35 FLEETCOR TECHNOLOGIES INC	4,028 50	1,416 51
	58 FOOT LOCKER INC	2,724 84	2,663 30
24498	015 FRANKLIN FTLG RATE DAILY ACCESS FUND	225,381 74	225,000 00
	24 F5 NETWORKS INC	2,559 12	1,984 08
	53 GARTNER GROUP INC	3,680 32	2,421 42
1500	GENERAL ELEC CO	38,835 00	43,504 37
	89 GENERAL MLS INC	4,611 98	4,542 81
	44 GENESEE & WYO INC	4,282 08	3,332 44
	67 GENTEX CORP	2,112 51	1,974 65
	600 GILEAD SCIENCES INC	42,516 00	23,174 67
75	614 GLENMEDE SMALL CAP EQUITY PORTFOLIO	2,079 39	2,000 00
	44 GLOBAL PMTS INC	3,128 84	3,163 35
	60 GNC HLDGS INC	2,641 20	3,408 67
	30 GOOGLE INC	33,435 30	23,217 66
	19 GRAINGER W W INC	4,800 54	3,522 43
	28 HAIN CELESTAL GROUP INC	2,560 04	1,588 80
	26 HANGER INC	875 68	688 97
2622	152 HARBOR INTERNATIONAL FUND	188,113 18	138,097 45
	76 HARMAN INTL INDS INC	8,086 40	5,231 03
	137 HCA HLDGS INC	7,192 50	4,403 06
	60 HEARTLAND PMT SYS INC	2,487 00	1,249 53
	34 HELMERICH & PAYNE INC	3,657 04	1,646 96
	75 HERSHEY CO	7,830 00	4,988 62
	71 HEXCEL CORP	3,091 34	3,134 89
	121 HOMEAWAY INC	4,558 07	4,483 09
	174 HOME DEPOT INC	13,768 62	8,044 29
	174 HOME DEPOT INC	13,768 62	3,561 16
	800 HONEYWELL INTL INC	74,208 00	23,318 88
	91 HONEYWELL INTL INC	8,441 16	4,181 83
	73 IAC / INTERACTIVECORP	5,211 47	2,956 18
	50 INFORMATICA CORP	1,889 00	1,963 92
	298 INTEL CORP	7,692 57	5,580 11
	45 INTERACTIVE BROKERS GROUP INC	975 15	976 70
	51 INTERXION HLDG	1,222 98	1,188 36
	350 INTERNATIONAL BUSINESS MACHS	67,371 50	33,349 79
	42 INTERNATIONAL BUSINESS MACHS	8,084 58	3,548 47
	142 INTERNATIONAL GAME TECHNOLOGY	1,996 52	2,566 20
	1300 ISHARES MSCI EMERGING MARKETS ETF	53,313 00	48,722 50
	1400 ISHARES MSCI EMERGING MARKETS MIN VOL ETF	80,080 00	80,963 89
	150 ISHARES RUSSELL 1000 GROWTH ETF	12,981 00	11,542 61
	1000 ISHARES RUSSELL 2000 INDEX FUND	116,340 00	68,653 00
	500 ISHARES TR S&P GLOBAL INFO TECHNOLOGY	42,254 95	30,072 17
	1300 ISHARES US PFD STK ETF	50,739 00	49,759 71
	65 ISIS PHARMACEUTICAL INC	2,808 65	2,601 47
	7 JAZZ PHARMACEUTICALS PLC	970 76	508 18
3006	06 JOHN HANCOCK FDS III DISCIPLINED VALUE MID CAP FUND	56,543 99	50,000 00
	725 JOHNSON & JOHNSON	71,216 75	26,490 00
	142 JOHNSON & JOHNSON	13,948 66	9,586 41
	204 J P MORGAN CHASE & CO	12,384 84	9,144 34
	200 JPMORGAN ALERIAN MLP INDEX ETN	9,308 00	7,886 08

TR U/W VIVIAN S WEST - WEST MEMORIAL FUND
EIN 56-6520255

FORM 990-PF PART II LINE 10
YEAR ENDED 3-31-2014

UNITS	DESCRIPTION	MARKET VALUE	BOOK VALUE
1106 694	JP MORGAN US LARGE CAP CORE PLUS	31,230 90	20,000 00
3405 177	KALMAR POOLED INVT TR	74,947 95	50,000 00
300	KANSAS CITY SOUTHERN	30,618 00	16,311 41
118	KAPSTONE PAPER & PACKAGING CORP	3,403 12	991 63
78	KERYX BIOPHARMACEUTICALS INC	1,329 12	994 77
192	KINDER MORGAN INC	6,238 08	7,348 32
67	KIMBERLY CLARK CORP	7,386 75	4,761 79
73	KLA-TENCOR CORP	5,047 22	4,126 46
0 5	KNOWLES CORP	15 79	5 51
125	KRAFT FOODS GROUP INC	7,012 50	3,842 10
50	LABORATORY CORP AMER HLDGS	4,910 50	4,422 21
54	L BRANDS INC	3,065 58	2,587 16
8055 276	LAZARD EMERGING MARKETS EQUITY PORTFOLIO INSTL	149,747 58	150,000 00
28	LINKEDIN CORP	5,178 32	5,208 73
100	LOCKHEED MARTIN CORP	16,324 00	11,364 75
50	LYONDELLBASELL INDUSTRIES	4,447 00	3,190 30
107	MACYS INC	6,344 03	4,769 59
420	MAGNUM HUNTER RES CORP	3,570 00	2,714 04
36	MANHATTAN ASSOCS INC	1,261 08	966 61
21	MANPOWERGROUP INC	1,655 43	1,566 18
15	MARKET AXESS HLDGS INC	888 30	985 47
63	MARKETO INC	2,058 21	2,545 54
115	MARCH & MCLENNAN COS INC	5,669 50	3,953 15
150	MCDONALDS CORP	14,704 50	14,549 21
78	MCDONALDS CORP	7,646 34	5,294 36
50	MEDIVATION INC	3,218 50	1,995 25
23	MEDIVATION INC	1,480 51	1,493 10
35	MERCODOLIBIRE INC	3,328 85	2,461 47
243	MERCK & CO INC	13,795 11	9,626 65
48	METLIFE INC	2,534 40	2,402 87
14731 438	METRO WEST T/R FD CL I	157,331 76	151,395 77
40	MICHAEL KORS HLDGS LTD	3,730 80	2,171 48
600	MICROSOFT CORP	24,594 00	15,506 25
353	MICROSOFT CORP	14,469 47	9,832 72
59	MOMENTA PHARMACEUTICALS INC	687 35	1,043 60
325	MONDELEZ INTL INC	11,228 75	5,242 09
167	MONSANTO CO	18,999 59	10,257 82
4244 482	NATIXIS FDS TR II ASG GLOBAL ALTERNATIVES FUND	47,920 20	50,000 00
150	NESTLE	11,300 70	9,537 96
29	NETSCOUT SYS INC	1,089 82	1,121 71
40	NEUSTAR INC	1,300 40	1,965 37
10	NEWMONT MNG CORP	234 40	606 95
42	NEXTERA ENERGY INC	4,016 04	2,201 50
200	NIKE INC	14,772.00	6,660 80
38	NORDSON CORP	2,678 62	1,995 78
81	NORDSTROM INC	5,058 45	4,781 75
40	NOVARTIS A G	3,400 80	2,367 20
150	NOVO-NORDISK	6,847 50	4,704 26
55	NXP SEMICONDUCTORS	3,234 55	3,241 27
125	OCCIDENTAL PETE CORP	11,911 25	11,655 45
30	OCCIDENTAL PETE CORP	2,858 70	1,051 35
47	OLD DOMINION FGHT LINE INC	2,666 78	2,405 37
119	ON ASSIGNMENT INC	4,592 21	3,788 71
2835 203	OPPENHEIMER INTL GROWTH FUND	109,297 08	100,000 00
143	PANDORA MEDIA INC	4,335 76	3,194 68
37	PAREXEL INTL CORP	2,001 33	1,023 79
30	PARKER HANNIFIN CORP	3,591 30	1,263 20
156	PENTAIR LTD	12,377 04	7,169 30

TR U/W VIVIAN S WEST - WEST MEMORIAL FUND
EIN 56-6520255

FORM 990-PF PART II LINE 10
YEAR ENDED 3-31-2014

UNITS	DESCRIPTION	MARKET VALUE	BOOK VALUE
33	PENTAIR LTD	2,618 22	1,927 13
450	PEPSICO INC	37,575 00	14,113 12
37	PERRIGO CO	5,722 42	5,747 57
51	PETSMART INC	3,514 41	2,003 79
501	PFIZER INC	16,092 12	8,885 50
350	PHILIP MORRIS INTL INC	28,654 50	7,343 84
164	PHILIP MORRIS INTL INC	13,426 68	7,677 72
150	PHILLIPS 66	11,559 00	8,306 88
54	PHILLIPS 66	4,161 24	3,341 79
27	PIONEER NAT RES CO	5,052 78	5,021 29
81	PNC FINL SVCS GROUP INC	7,047 00	5,350 15
82	POLARIS INDS INC	11,456 22	6,336 93
31	POLARIS INDS INC	4,331 01	2,081 33
41	POWER INTEGRATIONS INC	2,696 98	2,604 21
34	PPG INDS INC	6,577 64	4,413 83
70	PRECISION CASTPARTS CORP	17,693 20	10,098 78
13	PRICELINE COM INC	15,494 57	5,094 06
50	PRICE T ROWE GROUP INC	4,117 50	1,527 35
12292 17	PRINCIPAL PFD SECS FUND	125,380 13	125,000 00
106	PROCTER & GAMBLE CO	8,543 60	7,085 27
62	PROOFPOINT INC	2,298 96	2,206 92
19	PUBLIC STORAGE INC	3,201 31	2,470 45
1350	QUALCOMM INC	106,461 00	31,365 50
97	RAYTHEON CO	9,582 63	4,941 43
99	ROBERT HALF INTL INC	4,153 05	3,360 63
700	ROCHE HLDG LTD	26,249 30	21,883 58
170	ROCHE HLDG LTD	6,374 83	6,078 18
59	ROCKET FUEL INC	2,529 92	3,252 15
75	ROPER INDS INC	10,013 25	7,305 04
72	ROVI CORP	1,640 16	1,724 27
80	ROYTAL DUTCH SHELL PLC	5,844 80	5,153 53
20	SALIX PHARMACEUTICALS LTD	2,072 20	1,321 62
37	SALLY BEAUTY HLDGS INC	1,013 80	997 87
43	SBA COMMUNICATIONS CORP	3,911 28	3,217 52
205	SCHLUMBERGER LTD	19,987 50	14,748 77
56	SCHLUMBERGER LTD	5,460 00	4,839 36
3756 993	SCHRODER EMERGING MARKET EQUITY FUND	48,765 77	50,000 00
53	SCRIPPS NETWORKS INTERACTIVE INC	4,023 23	3,138 15
33	SEMPRA ENERGY	3,193 08	1,848 36
99	SEMTECH CORP	2,508 66	3,207 52
111	SENSATA TECH HLDG	4,733 04	4,340 11
71	SERVICENOW INC	4,254 32	2,164 74
71	SHERWIN WILLIAMS CO	13,996 23	12,815 82
45	SHERWIN WILLIAMS CO	8,870 85	3,875 63
62	SIGNET JEWELERS LTD	6,563 32	2,618 34
55	SILGAN HOLDINGS INC	2,723 60	1,947 55
20	SIMON PPTY GROUP INC	3,280 00	3,146 62
200	S&P BIOTECH ETF	28,496 00	10,773.51
92	SKYWORKS SOLUTIONS INC	3,451 84	2,219 25
76	SS&C TECHNOLOGIES HLDGS INC	3,041 52	2,381 21
275	STARBUCKS CORP	20,179 50	14,318 66
143	STARWOOD HOTELS & RESORTS WORLDWIDE	11,382 80	5,259 40
126	TD AMERITRADE HLDG CORP	4,277 70	2,173 59
898 796	TEMPLETON GLOBAL BD FUND	11,738 28	12,500 00
74	TEXAS INSTRS INC	3,489.84	2,701 07
127	TEXAS INSTRS INC	5,989 32	4,124 70
350	THERMO FISHER SCIENTIFIC CORP	42,084 00	17,091 26
5771 278	THORNBURG INTL VALUE FUND	176,485 68	142,930 20

TR U/W VIVIAN S WEST - WEST MEMORIAL FUND
EIN 56-6520255

FORM 990-PF PART II LINE 10
YEAR ENDED 3-31-2014

UNITS	DESCRIPTION	MARKET VALUE	BOOK VALUE
300	3M CO	40,698 00	24,721 57
116	TIBCO SOFTWARE INC	2,357 12	2,796 52
125	TIME WARNER INC	8,166 25	4,256 16
209	TJX COS INC	12,675 85	4,720 42
72	TJX COS INC	4,366 80	2,149 97
128	TOTAL SYS SVCS INC	3,892 48	3,019 08
24	TOWERS WATSON & CO	2,737 20	2,644 81
31	TOWERS WATSON & CO	3,535 55	1,703 63
64	TRACTOR SUPPLY CO	4,520 32	2,802 56
52	TRIUMPH GROUP INC	3,358 16	2,426 54
999	UNION PAC CORP	187,472 34	85,109 07
65	UNITED PARCEL SVC INC	6,329 70	5,600 64
99	UNITED RENTALS INC	9,399 06	4,848 27
59	UNITED RENTALS INC	5,601 46	1,313 34
3600	UNITED STS COMMODITY INDEX FUND	210,996 00	209,141 14
1000	UNITED TECHNOLOGIES CORP	116,840 00	39,642 59
25	UNITED TECHNOLOGIES CORP	2,921 00	1,271 50
12	UNITED THERAPEUTICS CORP	1,128 36	640 52
49	UNIVERSAL HLTH SVCS INC	4,021 43	2,012 53
202	US BANCORP	8,657 72	5,763 06
18	VALMONT INDS INC	2,679 12	2,290 30
300	VERIZON COMMUNICATIONS INC	14,271 00	8,450 82
349	VERIZON COMMUNICATIONS INC	16,601 93	12,503 86
51	VERTEX PHARMACEUTICALS INC	3,606 72	4,177 59
48	V F CORP	2,970 24	2,028 55
175	VISA INC	37,775 50	25,360 45
40	VISTEON CORP	3,537 60	2,979 09
33	WABTEC CORP	2,557 50	2,174 07
57	WABTEC CORP	4,417 50	1,733 64
50	WAL-MART STORES INC	3,821 50	2,903 48
67	WASTE MGMT INC	2,818 69	2,069 09
45	WELLCARE GROUP INC	2,858 40	2,557 54
812	WELLS FARGO & CO	40,388 88	21,212 45
251	WELLS FARGO & CO	12,484 74	8,569 64
50	WHITING PETE CORP	3,469 50	2,430 89
68	WILLIAMS SONOMA INC	4,531 52	3,949 94
53	WILLIAMS SONOMA INC	3,531 92	2,315 43
53	WISCONSIN ENERGY CORP	2,467 15	1,811 61
132	WISDOMTREE INVTS INC	1,731 84	2,270 43
300	WISDOMTREE JAPAN HEDGED EQUITY FUND	14,202 00	14,385 49
69	WUXI PHARMATECH CAYMAN INC	2,543 34	2,115 30
46	WYNDHAM WORLDWIDE CORP	3,368 58	2,655 27
42	WYNDHAM WORLDWIDE CORP	3,075 66	1,262 94
86	WYNN RESORTS LTD	19,104 90	8,786 76
96	XL GROUP PLC	3,000 00	2,125 16
147	XPO LOGISTICS INC	4,323 27	3,632 06
147	YAHOO INC	5,277 30	3,669 60
240	ZOETIS INC	6,945 60	7,569 02
		<u>6,743,561 59</u>	<u>5,048,451 98</u>