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Return of Private Foundation

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

OMB No 1545-0052

2014

Department of the Treasury
Internal Revenue ServiceDo 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 2014 or tax year beginning

, and ending

Name of foundation

CHRIS HESS FOUNDATION
C/O JOSEPH N. GOMPERS, CPA

A Employer identification number

01-6225742

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

Room/suite

117 EDGINGTON LANE

B Telephone number

304.242.9300

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

WHEELING, WV 26003-1534

C If exemption application is pending, check here ☐

G Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeD 1. Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundationE If private foundation status was terminated under section 507(b)(1)(A), check here ☐

I Fair market value of all assets at end of year

(from Part II, col (c), line 16)

\$ 11,250,859.

J Accounting method:

☒ Cash ☐ Accrual☐ Other (specify)

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)

(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	642,903.		N/A	
2	Check ☐ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	29,788.	29,788.		STATEMENT 1
4	Dividends and interest from securities	144,403.	144,403.		STATEMENT 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	605,984.			
b	Gross sales price for all assets on line 6a	2,063,643.			
7	Capital gain net income (from Part IV, line 2)		605,984.		
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)				
11	Other income	24,651.	24,651.		STATEMENT 3
12	Total. Add lines 1 through 11	1,447,729.	804,826.		
13	Compensation of officers, directors, trustees, etc	121,361.	94,662.		26,699.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees	1,865.	0.		1,865.
c	Other professional fees				
17	Interest				
18	Taxes	44,301.	0.		0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses				
24	Total operating and administrative expenses. Add lines 13 through 23	167,527.	94,662.		28,564.
25	Contributions, gifts, grants paid	566,700.			566,700.
26	Total expenses and disbursements. Add lines 24 and 25	734,227.	94,662.		595,264.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	713,502.			
b	Net investment income (if negative, enter -0-)		710,164.		
c	Adjusted net income (if negative, enter -0-)			N/A	

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing				1,410.	1,410.
	2 Savings and temporary cash investments			430,695.	177,874.	177,874.
	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					
	7 Other notes and loans receivable ▶ Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock STMT 6			6,388,924.	5,955,640.	7,609,516.
	c Investments - corporate bonds STMT 7			1,804,772.	3,031,999.	3,028,256.
	11 Investments - land, buildings, and equipment basis ▶ Less: accumulated depreciation ▶					
	12 Investments - mortgage loans					
	13 Investments - other STMT 8			406,485.	577,455.	433,803.
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation ▶					
	15 Other assets (describe ▶)					
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)			9,030,876.	9,744,378.	11,250,859.
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					
	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.					
	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			0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			9,030,876.	9,744,378.	
	30 Total net assets or fund balances			9,030,876.	9,744,378.	
	31 Total liabilities and net assets/fund balances			9,030,876.	9,744,378.	

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	9,030,876.
2 Enter amount from Part I, line 27a	2	713,502.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	9,744,378.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	9,744,378.

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	SECURITY NATIONAL TRUST	P		
b	SECURITY NATIONAL TRUST	P		
c	SECURITY NATIONAL TRUST	P		
d	SECURITY NATIONAL TRUST	P		
e	SECURITY NATIONAL TRUST	P		
f	HB&W INC			
g	CAPITAL GAINS DIVIDENDS			
h				
i				
j				
k				
l				
m				
n				
o				

(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	37,750.	33,761.	3,989.
b	5,656.	5,394.	262.
c	320,914.	271,774.	49,140.
d	1,383,901.	1,076,730.	307,171.
e	60,000.	70,000.	<10,000.>
f			0.
g	255,422.		255,422.
h			
i			
j			
k			
l			
m			
n			
o			

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			3,989.
b			262.
c			49,140.
d			307,171.
e			<10,000.>
f			0.
g			255,422.
h			
i			
j			
k			
l			
m			
n			
o			

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	605,984.
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). If (loss), enter "-0-" in Part I, line 8	3	N/A

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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				
b SEE ATTACHED STATEMENT				
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			
b			
c			
d			
e 2,063,643.		1,457,659.	605,984.

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			
b			
c			
d			
e			605,984.

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	605,984.
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). If (loss), enter -0- in Part I, line 8		3	N/A

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))
2013	502,330.	9,707,762.	.051745
2012	440,228.	8,704,249.	.050576
2011	263,451.	5,344,445.	.049294
2010	124,408.	2,831,912.	.043931
2009	172,682.	2,171,936.	.079506

2 Total of line 1, column (d)	2	.275052
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	.055010
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	10,636,400.
5 Multiply line 4 by line 3	5	585,108.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	7,102.
7 Add lines 5 and 6	7	592,210.
8 Enter qualifying distributions from Part XII, line 4	8	595,264.

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.

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	7,102.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	7,102.
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	7,102.
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	25,600.	
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	25,600.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	18,498.	
11 Enter the amount of line 10 to be: Credited to 2015 estimated tax ☒ 18,498. Refunded ☒	11	0.	

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
1b 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
1c 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. ☒ \$ 0. (2) On foundation managers. ☒ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☒ \$ 0.		
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) ☒ WV		
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 2014 or the taxable year beginning in 2014 (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

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>NONE</u>	13	X	
14	The books are in care of ► <u>JOSEPH N. GOMPERS</u> Telephone no. ► <u>304.242.9300</u> Located at ► <u>117 EDGINGTON LANE, WHEELING, WV</u> ZIP+4 ► <u>26003-1534</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 ► 15 N/A			
16	At any time during calendar year 2014, 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 FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ►	16	Yes X	No X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A ► ☐	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No If "Yes," list the years ►		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) 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. ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2014 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 2014) 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 2014?	4b	X

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

7b

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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.

(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
JOSEPH N. GOMPERS 117 EDGINGTON LANE WHEELING, WV 26003	TRUSTEE 1.00	4,667.	0.	0.
SECURITY NATIONAL TRUST COMPANY 1300 CHAPLINE STREET WHEELING, WV 26003	TRUSTEE 1.00	107,360.	0.	0.
JOHN E. GOMPERS 60 14TH STREET WHEELING, WV 26003	TRUSTEE 1.00	4,667.	0.	0.
WILLIAM V. BUSICK P.O. BOX 147 POWHATAN POINT, OH 43942	TRUSTEE 1.00	4,667.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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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. 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

0

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**

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

0.

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Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	10,798,376.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	10,798,376.
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	10,798,376.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	161,976.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	10,636,400.
6	Minimum investment return. Enter 5% of line 5	6	531,820.

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	531,820.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	7,102.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	7,102.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	524,718.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	524,718.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	524,718.

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	595,264.
b	Program-related investments - total from Part IX-B	1b	0.
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	595,264.
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	5	7,102.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	588,162.

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				524,718.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	30,266.			
b From 2010				
c From 2011				
d From 2012	11,898.			
e From 2013	42,527.			
f Total of lines 3a through e	84,691.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$	595,264.			
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2014 distributable amount				524,718.
e Remaining amount distributed out of corpus	70,546.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	155,237.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	30,266.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	124,971.			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012	11,898.			
d Excess from 2013	42,527.			
e Excess from 2014	70,546.			

N/A

Form **990-PF** (2014)

CHRIS HESS FOUNDATION

Form 990-PF (2014)

C/O JOSEPH N. GOMPERS, CPA

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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				
AMERICAN LEGION 1419 JACOB STREET WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	2,500.
ARTWORKS AROUND TOWN 2200 MARKET STREET WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	2,500.
BETHANY COLLEGE ONE MAIN STREET BETHANY, WV 26032	NONE	PUBLIC CHARITY	CHARITABLE	10,000.
CAPITOL THEATRE PRESERVATION TRUST FUND 1015 MAIN STREET WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	80,000.
FAITH IN ACTION CAREGIVERS, INC. 1359 NATIONAL ROAD WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	10,000.
Total	SEE CONTINUATION SHEET(S)			566,700.
b Approved for future payment				
NONE				
Total				0.

CHRIS HESS FOUNDATION
C/O JOSEPH N. GOMPERS, CPA

01-6225742

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)				
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
LAZARUS HOUSE 95 EAST 11TH STREET WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	10,000.
OGLEBAY FOUNDATION, INC. OGLEBAY PARK WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	235,000.
OGLEBAY INSTITUTE 1330 NATIONAL ROAD WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	15,000.
OUR LADY OF LEBANON 2216 ROFF STREET WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	6,700.
THE LINSLEY SCHOOL, INC. 60 KNOX LANE WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	45,000.
THE WV CASA ASSOCIATION, INC. 720 CHARLES STREET WELLSBURG, WV 26070	NONE	PUBLIC CHARITY	CHARITABLE	5,000.
UNITED WAY OF THE UPPER OHIO VALLEY INC. 51 11TH STREET WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	10,000.
VALLEY HOSPICE, INC. 10686 STATE ROUTE 150 RAYLAND, OH 43943	NONE	PUBLIC CHARITY	CHARITABLE	5,000.
WEST LIBERTY UNIVERSITY FOUNDATION 208 UNIVERSITY DRIVE, COLLEGE UNION BOX 133 WEST LIBERTY, WV 26074	NONE	PUBLIC CHARITY	CHARITABLE	10,000.
WHEELING COUNTRY DAY SCHOOL EIGHT PARK ROAD WHEELING, WV 26003	NONE	PUBLIC CHARITY	CHARITABLE	10,000.
Total from continuation sheets				461,700.

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3 Grants and Contributions Paid During the Year (Continuation)**Total from continuation sheets**

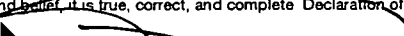
Part XVII	Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations
------------------	--

- | | | Yes | No |
|--|---|-------|----|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | |
| | a Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | X |
| | (2) Other assets | 1a(2) | X |
| | b Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | X |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | X |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | X |
| | (4) Reimbursement arrangements | 1b(4) | X |
| | (5) Loans or loan guarantees | 1b(5) | X |
| (6) Performance of services or membership or fundraising solicitations | 1b(6) | X | |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | X | |
| d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No
- b** If "Yes," complete the following schedule.

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge				May the IRS discuss this return with the preparer shown below (see instr) ? ☒ Yes ☐ No	
	 Signature of officer or trustee		Date <u>5/13/15</u>		Title <u>TRUSTEE</u>	
Paid Preparer Use Only	Print/Type preparer's name JOSEPH N. GOMPERS, CPA		Preparer's signature JOSEPH N. GOMPERS		Check ☒ if self-employed	
	Firm's name ▶ GOMPERS & ASSOCIATES, P.L.L.C.		Date 05/13/15		PTIN P00042054	
	Firm's address ▶ 117 EDGINGTON LANE WHEELING, WV 26003-1534				Firm's EIN ▶ 55-0623999 Phone no. (304) 242-9300	

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Name of the organization

CHRIS HESS FOUNDATION
C/O JOSEPH N. GOMPERS, CPA

Employer identification number

01-6225742

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization

CHRIS HESS FOUNDATION
C/O JOSEPH N. GOMPERS, CPA

Employer identification number

01-6225742

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MARGARET BLACKFORD HOGAN CRUT 117 EDGINGTON LANE WHEELING, WV 26003	\$ 291,140.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	MARGARET HOGAN CRUT 117 EDGINGTON LANE WHEELING, WV 26003	\$ 351,763.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

CHRIS HESS FOUNDATION

C/O JOSEPH N. GOMPERS, CPA

01-6225742

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF · INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
CENTURY PROPERTIES X	640.	640.	
CENTURY PROPERTIES XI	83.	83.	
CENTURY PROPERTIES XV	20.	20.	
CENTURY PROPERTIES XVI	4.	4.	
HB&W INC	1,194.	1,194.	
SECURITY NATIONAL TRUST COMPANY A/C	27,847.	27,847.	
TOTAL TO PART I, LINE 3	29,788.	29,788.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
HB&W INC	936.	0.	936.	936.	
HB&W INC	1,149.	1,149.	0.	0.	
SECURITY NATIONAL TRUST COMPANY A/C	143,467.	0.	143,467.	143,467.	
SECURITY NATIONAL TRUST COMPANY A/C	254,273.	254,273.	0.	0.	
TO PART I, LINE 4	399,825.	255,422.	144,403.	144,403.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
LITIGATION PROCEEDS	199.	199.	
HB&W INC	36,668.	36,668.	
CENTURY PROPERTIES X	3,463.	3,463.	
CENTURY PROPERTIES XV	3,701.	3,701.	
CENTURY PROPERTIES XI	<22,429.>	<22,429.>	
CENTURY PROPERTIES XVI	3,049.	3,049.	
TOTAL TO FORM 990-PF, PART I, LINE 11	24,651.	24,651.	

FORM 990-PF	ACCOUNTING FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	1,865.	0.		1,865.
TO FORM 990-PF, PG 1, LN 16B	1,865.	0.		1,865.

FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX	44,301.	0.		0.
TO FORM 990-PF, PG 1, LN 18	44,301.	0.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
POWERSHARES QQQ TR UNIT SER-6000 SHS	269,668.	567,875.
DODGE & COX INTERNATIONAL NF/CD	381,345.	440,143.
AMERICAN CENTURY VALUE FD	356,401.	503,488.
T ROWE PRICE NEW HORIZONS FUND	322,223.	462,157.
FIDELITY CONTRAFUND	342,806.	510,733.
HARBOR INTL FUND	386,728.	435,409.
ETF POWERSHARES ETF	130,768.	164,340.
AMERICAN CENT MIDCAP	414,055.	515,021.
HB&W INC	489,700.	608,000.
HESS MAIN ST FINL	15,387.	21,408.
MUT GLOB DISC-CL Z	399,715.	473,194.
SECTOR SPDR FINANCIAL	171,465.	284,395.
SECTOR SPDR INDUST	91,098.	158,424.
SECTOR SPDR TECH FD	52,085.	90,970.
JP MORGAN LG CAP GR S	383,858.	520,777.
BERWYN FUND	448,515.	412,709.
PRIMECAP ODYSSEY AGGRESSIVE GROWTH	415,308.	505,693.
MFS GLOBAL EQUITY	443,527.	486,923.
THORNBURG DEVELOPING WORLD	440,988.	447,857.
TOTAL TO FORM 990-PF, PART II, LINE 10B	5,955,640.	7,609,516.

FORM 990-PF

CORPORATE BONDS

STATEMENT

7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
BARCLAYS 1-3YR CR BD	208,903.	210,360.
AT&T INC 1.4%	49,899.	49,499.
APPLE 0.45%	49,982.	49,946.
BANK OF AMERICA 1.25%	49,961.	50,088.
BRISTOL MYERS 0.875%	50,018.	49,551.
CAPITAL ONE 1.0%	50,035.	49,952.
CATERPILLAR 1.25%	99,637.	99,527.
COCA COLA 1.65%	49,970.	50,026.
JOHN DEERE 1.2%	49,824.	49,715.
DOW CHEMICAL 1.55%	50,008.	48,698.
GE CAP 1.6%	99,941.	100,614.
GOLDMAN SACHS 2.25%	49,935.	49,805.
GOLDMAN SACHS 2.375%	99,755.	101,010.
HEWLETT PACKARD 2.6%	49,535.	50,939.
JP MORGAN 1.8%	99,882.	99,922.
KINDER MORGAN 2.65%	49,697.	49,266.
METLIFE 1.756%	49,848.	50,165.
MORGAN STANLEY 2.125%	49,772.	50,029.
PFIZER 1.5%	49,701.	49,937.
PHILIP MORRIS 1.875%	99,819.	99,393.
ROYAL BANK CANADA 1.2%	100,160.	99,429.
VERIZON COMMUNICATIONS 0.7%	100,007.	99,955.
VODAFONE GROUP 1.25%	49,960.	49,363.
XCEL ENERGY 0.75%	49,850.	49,911.
STATE STREET 1.35%	49,739.	49,171.
WAL-MART 1.125%	49,676.	49,427.
EATON VANCE FLOATING RATE	100,000.	98,508.
FEDERATED HIGH YIELD SVC	100,000.	97,742.
FIDELITY ADV HIGH INC ADV	100,046.	98,854.
METROPOLITAN WEST TOTAL RETU RN BOND	100,000.	100,184.
TEMPLETON GLOBAL BOND ADV	100,210.	93,804.
VANGUARD EQUITY-INCOME ADM	477,064.	484,998.
CREDIT SUISSE 3.0%	99,397.	99,533.
JOHN DEERE 1.3%	49,900.	49,473.
FORD MOTOR CR 2.597%	99,868.	99,462.
TOTAL TO FORM 990-PF, PART II, LINE 10C	3,031,999.	3,028,256.

FORM 990-PF .

OTHER INVESTMENTS

STATEMENT 8

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
CENTURY PROP X	COST	108,360.	69,340.
CENTURY PROP XI	COST	117,880.	57,200.
CENTURY PROP XVI	COST	80,000.	56,080.
CENTURY PROP XV	COST	80,192.	60,160.
FAIRWAY FOREST ASSOCIATION	COST	1.	1.
ROBINWOOD ASSOCIATES LP	COST	1.	1.
INCOME TAXABLE THIS YEAR RECEIVED NEXT YEAR	COST	191,021.	191,021.
TOTAL TO FORM 990-PF, PART II, LINE 13		577,455.	433,803.

FORM 990-PF	GRANT APPLICATION SUBMISSION INFORMATION	STATEMENT	9
	PART XV, LINES 2A THROUGH 2D		

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

JOSEPH N. GOMPERS
117 EDGINGTON LANE
WHEELING, WV 260031534

TELEPHONE NUMBER

304.242.9300

FORM AND CONTENT OF APPLICATIONS

WRITTEN FORM WITH DESCRIPTION OF CHARITABLE PURPOSES AND EVIDENCE OF
CHARITABLE/EXEMPT STATUS UNDER INTERNAL REVENUE CODE SECTION 501(C)(3).

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

LIMITED TO DISTRIBUTIONS FOR CHARITABLE PURPOSES UNDER 501(C)(3).