

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

2000

Department of the Treasury
 Internal Revenue Service

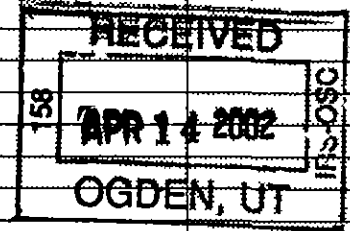
Note The organization may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2000, or tax year beginning **DEC 1, 2000**, and ending **NOV 30, 2001**

G Check all that apply: Initial return Final return Amended return Address change Name change

Use the IRS label Otherwise, print or type See Specific Instructions	Name of organization THE WHITCOMB CHARITABLE FOUNDATION Number and street (or P.O. box number if mail is not delivered to street address) Room/suite P.O. BOX 369 City or town, state, and ZIP code INDIANOLA, PA 15051	A Employer identification number 25-1552861 B Telephone number (412) 767-7043 C If exemption application is pending check here <input type="checkbox"/> D 1 Foreign organizations, check here <input type="checkbox"/> 2 Organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A) check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,663,295. (Part I, column (d) must be on cash basis)		
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</i>	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income N/A	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions gifts grants etc received				
2 Distributions from split-interest trusts				
3 Interest on savings and temporary cash investments	4,636.	4,636.		STATEMENT 2
4 Dividends and interest from securities	16,934.	16,934.		STATEMENT 3
5a Gross rents				
b (Net rental income or loss)				
6a Net gain or (loss) from sale of assets not on line 10	<89,660.>			STATEMENT 1
b Gross sales price for all assets on line 6a 329,915.				
7 Capital gain net income (from Part IV, line 2)		0.		
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				
12 Total Add lines 1 through 11	<68,090.>	21,570.		
13 Compensation of officers directors trustees, etc	0.	0.		0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees STMT 4	585.	0.		0.
c Other professional fees				
17 Interest				
18 Taxes STMT 5	103.	103.		0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses STMT 6	55.	0.		0.
24 Total operating and administrative expenses Add lines 13 through 23	743.	103.		0.
25 Contributions, gifts, grants paid	99,000.			99,000.
26 Total expenses and disbursements Add lines 24 and 25	99,743.	103.		99,000.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	<167,833.>			
b Net investment income (if negative enter 0-)		21,467.		
c Adjusted net income (if negative, enter 0-)			N/A	



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Operating and Administrative Expenses

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.>	<1.>
	2	Savings and temporary cash investments		<65,968.>	<33,297.>	<33,297.>
	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 10		1,120,190.	897,476.	897,476.
	c	Investments - corporate bonds				
11	Investments - land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other STMT 11		734,062.	799,117.	799,117.	
14	Land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers)		1,788,284.	1,663,295.	1,663,295.	
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	Organizations that follow SFAS 117, check here <input type="checkbox"/>					
	and complete lines 24 through 26 and lines 30 and 31					
	24	Unrestricted				
	25	Temporarily restricted				
	26	Permanently restricted				
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/>					
	and complete lines 27 through 31					
27	Capital stock, trust principal, or current funds		1,628,723.	1,628,723.		
28	Paid-in or capital surplus, or land, bldg, and equipment fund		0.	0.		
29	Retained earnings, accumulated income, endowment, or other funds		159,561.	34,572.		
30	Total net assets or fund balances		1,788,284.	1,663,295.		
31	Total liabilities and net assets/fund balances		1,788,284.	1,663,295.		

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	1,788,284.
2	Enter amount from Part I, line 27a	2	<167,833.>
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 8	3	59,290.
4	Add lines 1, 2, and 3	4	1,679,741.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 9	5	16,446.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,663,295.

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 1134.154 SHS, STRONG SCHAFFER VALUE FUND	P	VARIOUS	05/10/01
b 23700 SHS, SUNRISE MEDICAL	P	06/01/98	12/07/00
c CAPITAL GAINS DIVIDENDS			
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 62,571.		70,000.	<7,429.>
b 236,961.		349,575.	<112,614.>
c 30,383.			30,383.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			<7,429.>
b			<112,614.>
c			30,383.
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	<89,660.>
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 organization liable for the section 4942 tax on the distributable amount of any year in the base period?

Yes No

If "Yes," the organization does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year see 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))
1999	93,510.	1,745,174.	.0535820
1998	91,319.	1,802,499.	.0506624
1997	60,000.	1,768,935.	.0339187
1996	42,000.	1,435,044.	.0292674
1995	35,000.	792,842.	.0441450

2 Total of line 1, column (d)	2	.2115755
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	.0423151
4 Enter the net value of noncharitable-use assets for 2000 from Part X, line 5	4	1,742,739.
5 Multiply line 4 by line 3	5	73,744.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	215.
7 Add lines 5 and 6	7	73,959.
8 Enter qualifying distributions from Part XII, line 4	8	99,000.

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 letter _____ (attach copy of ruling letter if necessary-see instructions)		
b	Domestic organizations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	215.
c	All other domestic organizations 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	215.
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	215.
6	Credits/Payments		
a	2000 estimated tax payments and 1999 overpayment credited to 2000	6a	528.
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	528.
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	313.
11	Enter the amount of line 10 to be Credited to 2001 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	0.

Part VII-A Statements Regarding Activities

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

1a During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?
 b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for 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 organization in connection with the activities
 c Did the organization file Form 1120-POL for this year?
 d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year
 (1) On the organization \$ 0. (2) On the organization managers \$ 0.
 e Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on the organization managers \$ 0.
 2 Has the organization engaged in any activities that have not previously been reported to the IRS?
 If "Yes," attach a detailed description of the activities
 3 Has the organization made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes
 4a Did the organization have unrelated business gross income of \$1,000 or more during the year?
 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
 6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either
 • By language in the governing instrument, or
 • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?
 7 Did the organization have at least \$5,000 in assets at any time during the year?
 If "Yes," complete Part II, col (c), and Part XV
 8a Enter the states to which the foundation reports or with which it is registered (see instructions) PENNSYLVANIA
 b If the answer is "Yes" to line 7, has the organization furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation
 9 Is the organization claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2000 or taxable year beginning in 2000 (see instructions for Part XIV)? If "Yes," complete Part XIV
 10 Did any persons become substantial contributors during the tax year?
 If "Yes" attach a schedule listing their names and addresses
 11 Did the organization comply with the public inspection requirements for its annual returns and exemption application?
 12 The books are in care of MR. DOUGLAS SCHOFIELD Telephone no (412) 767-7043
 Located at P.O. BOX 369, INDIANOLA, PA ZIP+4 15051
 13 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 13 N/A

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

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

1a During the year did the organization (either directly or indirectly)

- (1) Engage in the sale or exchange, or leasing of property with a disqualified person?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(6) Agree to pay money or property to a government official? (Exception Check "No" if the organization agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)

b If the 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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here

c Did the organization 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 2000?

2 Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation defined in section 4942(j)(3) or 4942(l)(5))

a At the end of tax year 2000, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2000? If "Yes," list the years

b Are there any years listed in 2a for which the organization is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)

c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here

3a Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?

b If "Yes," did it have excess business holdings in 2000 as a result of (1) any purchase by the organization 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 organization had excess business holdings in 2000)

4a Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes?

b Did the organization 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 2000?

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?
(3) Provide a grant to an individual for travel, study, or other similar purposes?
(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)?
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

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

c If the answer is "Yes" to question 5a(4), does the organization 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)

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

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

If you answered "Yes" to 6b, also file Form 8870

Table with 3 columns: Question ID, Yes, No. Rows include 1a, 1b, 1c, 2a, 2b, 3a, 3b, 4a, 4b, 5a, 5b, 6a, 6b.

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

Table with 5 columns: (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. Row 1 contains 'SEE STATEMENT 12' and values 0., 0., 0.

2 Compensation of five highest- paid employees (other than those included on line 1) If none, enter "NONE "

Table with 5 columns: (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. All rows contain 'NONE'.

Total number of other employees paid over \$50,000 0

3 Five highest- paid independent contractors for professional services If none, enter "NONE "

Table with 3 columns: (a) Name and address of each person paid more than \$50,000, (b) Type of service, (c) Compensation. All rows contain 'NONE'.

Total number of others receiving over \$50,000 for professional services 0

Part IX-A Summary of Direct Charitable Activities

Table with 2 columns: Description of activities, Expenses. Row 1 contains 'N/A'.

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	

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	902,682.
b Average of monthly cash balances	1b	100,007.
c Fair market value of all other assets	1c	766,589.
d Total (add lines 1a, b, and c)	1d	1,769,278.
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	1,769,278.
4 Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	26,539.
5 Net value of noncharitable-use assets Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,742,739.
6 Minimum investment return Enter 5% of line 5	6	87,137.

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	87,137.
2a Tax on investment income for 2000 from Part VI, line 5	2a	215.	
b Income tax for 2000 (This does not include the tax from Part VI)	2b		
c Add lines 2a and 2b	2c		215.
3 Distributable amount before adjustments Subtract line 2c from line 1	3		86,922.
4a Recoveries of amounts treated as qualifying distributions	4a	0.	
b Income distributions from section 4947(a)(2) trusts	4b	0.	
c Add lines 4a and 4b	4c		0.
5 Add lines 3 and 4c	5		86,922.
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		86,922.

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	99,000.
b Program-related investments - total of lines 1-3 of 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	99,000.
5 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b	5	215.
6 Adjusted qualifying distributions Subtract line 5 from line 4	6	98,785.

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 1999	(c) 1999	(d) 2000
1 Distributable amount for 2000 from Part XI, line 7				86,922.
2 Undistributed Income, if any, as of the end of 1999				
a Enter amount for 1999 only			52,474.	
b Total for prior years 19 __, 19 __, 19 __		0.		
3 Excess distributions carryover, if any to 2000				
a From 1995				
b From 1996				
c From 1997				
d From 1998				
e From 1999				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2000 from Part XII, line 4 ▶ \$ 99,000.				
a Applied to 1999, but not more than line 2a			52,474.	
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 2000 distributable amount				46,526.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2000 (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	0.			
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 1999 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2000 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2001				40,396.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3)	0.			
8 Excess distributions carryover from 1995 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2001 Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 1996				
b Excess from 1997				
c Excess from 1998				
d Excess from 1999				
e Excess from 2000				

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2000, enter the date of the ruling ▶

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

	Tax year				(e) Total
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	
2 a 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)(ii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year-see page 26 of the 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))

JAMES S. WHITCOMB, JR.

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

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc , Programs
 Check here if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc , to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed
 DOUGLAS SCHOFIELD, P.O. BOX 369, INDIANOLA, PA 15051

b The form in which applications should be submitted and information and materials they should include
 SEE STATEMENT 13

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
 GRANTS ARE MADE EXCLUSIVELY TO TAX EXEMPT ORGANIZATIONS UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<p>a <i>Paid during the year</i></p> <p>SEE STATEMENT ATTACHED</p>				<p>99,000.</p>
<p>Total</p>				<p>▶ 3a 99,000.</p>
<p>b <i>Approved for future payment</i></p> <p>NONE</p>				
<p>Total</p>				<p>▶ 3b 0.</p>

The Whitcomb Charitable Foundation
Form 990PF
EIN: 25-1552861
Tax Year Ending: 11/30/01

Part XV, Line 3(a)

<u>Name/Address</u>	<u>Relationship to Management</u>	<u>Foundation Status</u>	<u>Purpose of Grant</u>	<u>Amount</u>
1 Ms Ann Doering Chatham College Woodland Road Pittsburgh PA 15232-2826	N/A	Public	General	\$5,000 00
2 Mr James Henry Hill House Association 1835 Centre Ave Pittsburgh PA 15219	N/A	Public	General	\$6,000 00
3 Mr J C Dollar familylinks 250 Shady Avenue Pittsburgh PA 15206	N/A	Public	General	\$8,000 00
4 Mr Richard Armstrong Carnegie School/Museum Program 4400 Forbes Avenue Pittsburgh PA 15213-4080	N/A	Public	General	\$3,000 00
5 Mr Ron Robinson Young American's Foundation F M Kirby Freedom Center 110 Elden Street Herndon VA 20170	N/A	Public	General	\$5,000.00
6 Mr Fritz Heinemann PA Partnership for Economic Ed 417 Walnut Street Harrisburg PA 17101	N/A	Public	General	\$3,000.00
7 Dr Walter Smith, Jr Family Resources Stevenson Building 141 S. Highland Ave, Ste 201 Pittsburgh PA 15206	N/A	Public	General	\$6,000 00

(11)
 (11) 310
 100

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8	Ms Sylvia Crutchfield The Foundation Endowment 611 Cameron Street Alexandria VA 22314	N/A	Public	General	\$5,000.00
9	Dr Jim Taylor Cumberland College 6191 College Station Drive Williamsburg KY 40769	N/A	Public	General	\$7,000 00
10	Mr William H Gray The College Fund/UNCF 8260 Willow Oaks Corporation Dr P O Box 10444 Fairfax VA 22031-4511	N/A	Public	General	\$8,000 00
11	Mr Charles MacCormack Save The Children 54 Wilton Road P O Box 950 Westport CT 06881	N/A	Public	General	\$10,000 00
12	Mr Douglas W Muetzel The Wesley Institute, Inc 243 Johnston Road Pittsburgh PA 15241	N/A	Public	General	\$5,000 00
13	Ms Gloria Feldt Planned Parenthood Foundation 810 7 th Ave New York NY 10019	N/A	Public	General	\$10,000 00
14	Mr Daniel J Dupee Coalition for Christian Outreach 5912 Penn Ave Pittsburgh PA 15206-3805	N/A	Public	General	\$3,000.00
15	Ms Patricia Jo Angelini AZ Coalition on Adolescent Pregnancy & Parenting P O Box 33305 Phoenix AZ 85067-3305	N/A	Public	General	\$5,000 00

16 Mr John Raisian, Director Hoover Institution Stanford University Stanford CA 94305-6010	N/A	Public	General	\$5,000 00
17 American Red Cross Disaster Relief P O Box 37243 Washington DC 20013	N/A	Public	General	<u>\$5,000 00</u>
Total			<u>\$99,000 00</u>	

FORM 990-PF GAIN OR (LOSS) FROM SALE OF ASSETS STATEMENT 1

(A) DESCRIPTION OF PROPERTY	MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
1134.154 SHS, STRONG SCHAFFER VALUE FUND	PURCHASED	VARIOUS	05/10/01
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.
62,571.	70,000.	0.	0.
(F) GAIN OR LOSS	<7,429.>		

(A) DESCRIPTION OF PROPERTY	MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
23700 SHS, SUNRISE MEDICAL	PURCHASED	06/01/98	12/07/00
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.
236,961.	349,575.	0.	0.
(F) GAIN OR LOSS	<112,614.>		

CAPITAL GAINS DIVIDENDS FROM PART IV	30,383.
TOTAL TO FORM 990-PF, PART I, LINE 6A	<89,660.>

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	AMOUNT
CHARLES SCHWAB - NOMINEE	4,636.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	4,636.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 3

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
CHARLES SCHWAB - NOMINEE	47,317.	30,383.	16,934.
TOTAL TO FM 990-PF, PART I, LN 4	47,317.	30,383.	16,934.

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STONEMETZ & FERREN	585.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	585.	0.		0.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	103.	103.		0.
TO FORM 990-PF, PG 1, LN 18	103.	103.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING COSTS	45.	0.		0.
SERVICE CHARGES	10.	0.		0.
TO FORM 990-PF, PG 1, LN 23	55.	0.		0.

FOOTNOTES

STATEMENT 7

INVESTMENTS ADJUSTED TO FMV FOR BOOK PURPOSES:

FMV AT 11/30/01	897,476.
ORIGINAL COST BASIS	865,666.
CUMMULATIVE UNREALIZED GAIN AT 11/30/01	31,810.
CUMMULATIVE UNREALIZED LOSS AT 11/30/00	<27,480.>
UNREAIZED GAIN FOR THE YEAR ENDED 11/30/01	59,290.

FORM 990-PF	OTHER INCREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	8
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DESCRIPTION	AMOUNT
SEE STATEMENT 7 ATTACHED - FOOTNOTE	59,290.
TOTAL TO FORM 990-PF, PART III, LINE 3	59,290.

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	9
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DESCRIPTION	AMOUNT
COST OF LIFE INSURANCE IN EXCESS OF INCREASE IN CASH SURRENDER VALUE	16,446.
TOTAL TO FORM 990-PF, PART III, LINE 5	16,446.

FORM 990-PF	CORPORATE STOCK	STATEMENT	10
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
8231.844 VANGUARD WINDSOR II	208,841.	208,841.
4588.705 T. ROWE PRICE	50,935.	50,935.
10571.896 BERNSTEIN INT'L DUR.	137,752.	137,752.
4090.708 MANAGERS INT'L EQUITY	154,670.	154,670.
1134.154 SCHAFFER VALUE SHARES	0.	0.
4609.307 SAFECO GROWTH SHARES	113,896.	113,896.
23700 SUNRISE MEDICAL, INC.	0.	0.
3205.128 FASCIANO FUND	104,199.	104,199.
2837.70 WEITZ PARTNERS VALUE FUND	56,811.	56,811.
1406.602 MUHLENKAMP FUND	70,372.	70,372.
TOTAL TO FORM 990-PF, PART II, LINE 10B	897,476.	897,476.

FORM 990-PF OTHER INVESTMENTS STATEMENT 11

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SECURITY LIFE OF DENVER	482,351.	482,351.
CIGNA	134,655.	134,655.
GENERAL AMERICAN	80,333.	80,333.
GENERAL AMERICAN	101,778.	101,778.
TOTAL TO FORM 990-PF, PART II, LINE 13	799,117.	799,117.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 12

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JAMES S. WHITCOMB, JR. P.O. BOX 369 INDIANOLA, PA 15051	TRUSTEE, CHAIRMAN AS NEEDED	0.	0.	0.
DOROTHY J. WHITCOMB P.O. BOX 369 INDIANOLA, PA 15051	TRUSTEE, SECRETARY AS NEEDED	0.	0.	0.
PAMELA W. LARSEN P.O. BOX 369 INDIANOLA, PA 15051	TRUSTEE AS NEEDED	0.	0.	0.
LISA CAPRA P.O. BOX 369 INDIANOLA, PA 15051	TRUSTEE AS NEEDED	0.	0.	0.
DOUGLAS SCHOFIELD P.O. BOX 369 INDIANOLA, PA 15051	TRUSTEE AS NEEDED	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.

FORM 990-PF

PART XV, LINE 2B
APPLICATION REQUIREMENTS

STATEMENT 13

DESCRIPTION

REQUESTS FOR GRANTS FROM SECTION 501(C)(3) ORGANIZATIONS SHOULD BE IN WRITING TO THE ABOVE NAMED INDIVIDUAL.