

2005 TAX RETURN

Government Copy

Client: ZIGFOUND

Prepared for: FRED B. & RUTH B. ZIGLER FOUNDATION
P.O. BOX 986
JENNINGS, LA 70546
337-824-2413

Prepared by: Julie G. Berry
Julie G. Berry, CPA
922 Shankland Ave
Jennings, LA 70546
(337) 824-8505

Date: December 12, 2006

Comments:

Route to: _____

**JULIE G. BERRY, CPA
922 SHANKLAND AVE
JENNINGS, LA 70546
(337) 824-8505**

December 12, 2006

FRED B. & RUTH B. ZIGLER FOUNDATION
P.O. BOX 986
JENNINGS, LA 70546

Dear Client:

Enclosed is your 2005 Federal Return of Private Foundation. The original should be signed at the bottom of page twelve. There is a balance due of \$3,638 payable by November 15, 2006. Mail your Federal return on or before November 15, 2006 to:

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

Deposit the 990-PF tax when due, along with a Federal Tax Deposit Coupon (Form 8109), to a bank qualified as a depository for Federal taxes in your area.

The organization has undistributed income of \$350,023 on Form 990-PF for the tax year 2005. The organization must distribute this amount by the end of its 2006 tax year so that it will not be liable for the tax on undistributed income.

Your estimated tax schedule for 2006 is listed below:

Due Date		990-PF	
5/15/06	\$	2,800	Paid
6/15/06		2,800	Paid
9/15/06		2,800	Paid
12/15/06		6,068	

	\$	14,468	

Deposit all federal estimated tax payments when due, along with a Federal Tax Deposit Coupon (Form 8109), to a bank qualified as a depository for Federal taxes.

Please be sure to call us if you have any questions.

Sincerely,

Julie G. Berry

Julie G. Berry, CPA
922 Shankland Ave
Jennings, LA 70546
(337) 824-8505

Client ZIGFOUND
December 12, 2006

FRED B. & RUTH B. ZIGLER FOUNDATION
P.O. BOX 986
JENNINGS, LA 70546
337-824-2413

FEDERAL FORMS

Form 990-PF
Form 990-W (PF)

2005 Return of Private Foundation
Estimated Tax on Net Investment Income
Depreciation Schedules

FEE SUMMARY

Preparation Fee

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

2005

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 2005, or tax year beginning , 2005, and ending ,

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.	FRED B. & RUTH B. ZIGLER FOUNDATION P.O. BOX 986 JENNINGS, LA 70546	A Employer identification number 72-6019403 B Telephone number (see instructions) 337-824-2413 C If exemption application is pending, check here. <input type="checkbox"/> D 1 Foreign organizations, check here. <input type="checkbox"/> 2 Foreign 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, column (c), line 16) ▶ \$ 8,358,896.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)</i>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc. received (att sch.)				
	2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments.	76,753.	76,753.	76,753.	
	4 Dividends and interest from securities.	84,331.	84,331.	84,331.	
	5a Gross rents	348,117.	348,117.	348,117.	
	b Net rental income or (loss) <u>297,041.</u>				
	6a Net gain/(loss) from sale of assets not on line 10.	417,247.			
	b Gross sales price for all assets on line 6a <u>1,362,072.</u>				
	7 Capital gain net income (from Part IV, line 2).		417,247.		
	8 Net short-term capital gain.			0.	
	9 Income modifications				
	ADMINISTRATIVE AND EXPENSES	10a Gross sales less returns and allowances.			
b Less: Cost of goods sold.					
c Gross profit/(loss) (att sch).					
11 Other income (attach schedule) See Statement 1		105.	105.		
12 Total. Add lines 1 through 11.		926,553.	926,553.	509,201.	
13 Compensation of officers, directors, trustees, etc.		41,875.	23,313.	23,313.	18,562.
14 Other employee salaries and wages.		10,639.	9,646.	9,646.	993.
15 Pension plans, employee benefits.					
16a Legal fees (attach schedule). . . See St. 2		903.	903.	903.	
b Accounting fees (attach sch). . . See St. 3		2,750.	1,650.	1,650.	1,100.
c Other prof fees (attach sch). . . See St. 4		53,027.	43,004.	43,004.	10,023.
17 Interest.					
18 Taxes (attach schedule). . . See Stmt. 5	21,365.	20,279.	20,279.	1,086.	
19 Depreciation (attach schedule) and depletion.	24,398.	24,398.	24,398.		
20 Occupancy.					
21 Travel, conferences, and meetings.					
22 Printing and publications.					
23 Other expenses (attach schedule) See Statement 6	90,781.	80,036.	80,036.	10,745.	
24 Total operating and administrative expenses. Add lines 13 through 23.	245,738.	203,229.	203,229.	42,509.	
25 Contributions, gifts, grants paid Part XV.	344,421.			344,421.	
26 Total expenses and disbursements. Add lines 24 and 25.	590,159.	203,229.	203,229.	386,930.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements.	336,394.				
b Net investment income (if negative, enter -0-).		723,324.			
c Adjusted net income (if negative, enter -0-).			305,972.		

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
A s s e t s	1 Cash — non-interest-bearing	28,154.	72,779.	72,779.
	2 Savings and temporary cash investments	622,416.	466,802.	466,802.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	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 (attach schedule)			
	b Investments — corporate stock (attach schedule)	2,755,427.	3,243,880.	3,825,483.
	c Investments — corporate bonds (attach schedule)	1,398,558.	1,398,952.	1,342,274.
	11 Investments — land, buildings, and equipment: basis	2,341,460.		
Less: accumulated depreciation (attach schedule) See Stmt 7	1,195,774.	1,145,686.	2,637,360.	
12 Investments — mortgage loans				
13 Investments — other (attach schedule)				
14 Land, buildings, and equipment: basis	22,909.			
Less: accumulated depreciation (attach schedule) See Stmt 8	11,942.	8,822.	10,967.	
15 Other assets (describe See Statement 9)	2,818.	3,231.	3,231.	
16 Total assets (to be completed by all filers — see instructions. Also, see page 1, item l)	5,995,345.	6,342,297.	8,358,896.	
L i a b i l i t i e s	17 Accounts payable and accrued expenses	1,019.	1,577.	
	18 Grants payable			
	19 Deferred revenue		10,000.	
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	1,019.	11,577.	
N e t A s s e t B a l a n c e s	Organizations 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			
	Organizations that do not follow SFAS 117, check here and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund	2,903,373.	2,903,373.	
29 Retained earnings, accumulated income, endowment, or other funds	3,090,953.	3,427,347.		
30 Total net assets or fund balances (see instructions)	5,994,326.	6,330,720.		
31 Total liabilities and net assets/fund balances (see instructions)	5,995,345.	6,342,297.		

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	5,994,326.
2 Enter amount from Part I, line 27a	2	336,394.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	6,330,720.
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	6,330,720.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a See Statement 10			
b			
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			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss). [If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7]	2	417,247.
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	-1,629.

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. N/A

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 (column (b) divided by column (c))
2004			
2003			
2002			
2001			
2000			

2 Total of line 1, column (d)	2	
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	
4 Enter the net value of noncharitable-use assets for 2005 from Part X, line 5.	4	
5 Multiply line 4 by line 3	5	
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	
8 Enter qualifying distributions from Part XII, line 4.	8	

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)

1 a 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 type="checkbox"/> and enter 1% of Part I, line 27b.		1	14,466.
c All other domestic organizations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	14,466.
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	14,466.
6 Credits/Payments:			
a 2005 estimated tax pmts and 2004 overpayment credited to 2005	6a	10,828.	
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	10,828.
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	3,638.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	
11 Enter the amount on line 10 to be: Credited to 2006 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		11	

Part VII-A Statements Regarding Activities

	Yes	No
1 a 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?		X
<i>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.</i>		
c Did the organization 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 organization . . . ▶ \$ <u>0.</u> (2) On organization managers . . . ▶ \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on organization managers . . . ▶ \$ <u>0.</u>		
2 Has the organization engaged in any activities that have not previously been reported to the IRS?		X
<i>If 'Yes,' attach a detailed description of the activities.</i>		
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? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the organization 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?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
<i>If 'Yes,' attach the statement required by General Instruction T.</i>		
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 organization have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV.</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions).		
<u>N/A</u>		
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? <i>If 'No,' attach explanation</i>	X	
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 2005 or the taxable year beginning in 2005 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV.</i>		X
10 Did any persons become substantial contributors during the tax year?		X
<i>If 'Yes,' attach a schedule listing their names and addresses.</i>		
11 Did the organization comply with the public inspection requirements for its annual returns and exemption application?	X	
Web site address ▶ <u>www.ziglerfoundation.org</u>		
12 The books are in care of ▶ <u>JULIE G. BERRY</u> Telephone no. ▶ <u>337-824-2413</u>		
Located at ▶ <u>324 N. BROADWAY, JENNINGS LA</u> ZIP + 4 ▶ <u>70546</u>		
13 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here		N/A
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.

	Yes	No
1 a 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? <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 type="checkbox"/> Yes <input checked="" 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 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.) <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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1 b	N/A
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 2005? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1 c	X
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(j)(5)):		
a At the end of tax year 2005, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2005? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' list the years <input type="checkbox"/> 20__ , 20__ , 20__ , 20__ .		
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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2 b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. <input type="checkbox"/> 20__ , 20__ , 20__ , 20__ .		
3 a Did the organization 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 2005 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? (<i>Use Schedule C, Form 4720, to determine if the organization had excess business holdings in 2005.</i>) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	3 b	N/A
4 a Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4 a	X
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 2005? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4 b	X
5 a 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))? <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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	5 b	N/A
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' attach the statement required by Regulations section 53.4945-5(d). N/A		
6 a Did the organization, 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 organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If you answered 'Yes' to 6b, also file Form 8870.	6 b	X

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 11		41,875.	0.	5,897.

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 ▶

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 <u>N/A</u>	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3.	0.

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	1 a	4,848,802.
b Average of monthly cash balances	1 b	722,822.
c Fair market value of all other assets (see instructions)	1 c	2,648,327.
d Total (add lines 1a, b and c)	1 d	8,219,951.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2 Acquisition indebtedness applicable to line 1 assets	2	0.
3 Subtract line 2 from line 1d	3	8,219,951.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	123,299.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	8,096,652.
6 Minimum investment return. Enter 5% of line 5	6	404,833.

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	404,833.
2a Tax on investment income for 2005 from Part VI, line 5	2 a	14,466.
b Income tax for 2005. (This does not include the tax from Part VI.)	2 b	
c Add lines 2a and 2b	2 c	14,466.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	390,367.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	390,367.
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	390,367.

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	1 a	386,930.
b Program-related investments – total from Part IX-B	1 b	
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)	3 a	
b Cash distribution test (attach the required schedule)	3 b	
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	386,930.
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 (see instructions)	5	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	386,930.

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 2004	(c) 2004	(d) 2005
1 Distributable amount for 2005 from Part XI, line 7.....				390,367.
2 Undistributed income, if any, as of the end of 2004:				
a Enter amount for 2004 only.....			346,586.	
b Total for prior years: 20____, 20____, 20____		0.		
3 Excess distributions carryover, if any, to 2005:				
a From 2000.....				
b From 2001.....				
c From 2002.....				
d From 2003.....				
e From 2004.....				
f Total of lines 3a through e.....	0.			
4 Qualifying distributions for 2005 from Part XII, line 4: ▶ \$ 386,930.				
a Applied to 2004, but not more than line 2a....			346,586.	
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 2005 distributable amount.....				40,344.
e Remaining amount distributed out of corpus...	0.			
5 Excess distributions carryover applied to 2005..... (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 2004. Subtract line 4a from line 2a. Taxable amount — see instructions.....			0.	
f Undistributed income for 2005. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2006.....				350,023.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see instructions).....	0.			
8 Excess distributions carryover from 2000 not applied on line 5 or line 7 (see instructions)...	0.			
9 Excess distributions carryover to 2006. Subtract lines 7 and 8 from line 6a.....	0.			
10 Analysis of line 9:				
a Excess from 2001.....				
b Excess from 2002.....				
c Excess from 2003.....				
d Excess from 2004.....				
e Excess from 2005.....				

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 2005, 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	Prior 3 years			(e) Total
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	
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)(iii)					
(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.)

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).)

None

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, (see instructions) 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:

JULIE G. BERRY, PRESIDENT, P.O. BOX 986, JENNINGS, LA 70546

b The form in which applications should be submitted and information and materials they should include:

SCHOLARSHIP APPLICATIONS ARE AVAILABLE THROUGH PARISH HIGH SCHOOLS. OTHER REQUESTS IN LETTER FORM CONTAIN PERTINENT INFORMATION.

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV **Supplementary Information** (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> SEE ATTACHED SCHEDULE ,			SEE ATTACHED SCHEDULE	344,421.
Total ► 3a				344,421.
b <i>Approved for future payment</i>				
Total ► 3b				

FRED B. & RUTH B. ZIGLER FOUNDATION

72-6019403

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

..... Total \$ 105.
 Total \$ 105.

Statement 2
Form 990-PF, Part I, Line 16a
Legal Fees

	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
CASSIDY & GUNNELL APLC.....	\$ 903.	\$ 903.	\$ 903.	
Total	<u>\$ 903.</u>	<u>\$ 903.</u>	<u>\$ 903.</u>	<u>\$ 0.</u>

Statement 3
Form 990-PF, Part I, Line 16b
Accounting Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
FREDERICK, NORTON, & ROBERTS.....	\$ 2,700.	\$ 1,620.	\$ 1,620.	\$ 1,080.
JULIE G. BERRY CPA.....	50.	30.	30.	20.
Total	<u>\$ 2,750.</u>	<u>\$ 1,650.</u>	<u>\$ 1,650.</u>	<u>\$ 1,100.</u>

Statement 4
Form 990-PF, Part I, Line 16c
Other Professional Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ARGENT INVESTMENT BROKER FEES.....	\$ 6,448.	\$ 6,448.	\$ 6,448.	
CENTURY TEL WEBSITE SERVICES.....	45.	27.	27.	\$ 18.
CULLEN INVESTMENT BROKER FEES.....	8,864.	8,864.	8,864.	
FISHER INVESTMENT BROKER FEES.....	12,665.	12,665.	12,665.	
SECRETARY OF STATE.....	5.			5.
THE PAULEY CORPORATION.....	25,000.	15,000.	15,000.	10,000.
Total	<u>\$ 53,027.</u>	<u>\$ 43,004.</u>	<u>\$ 43,004.</u>	<u>\$ 10,023.</u>

FRED B. & RUTH B. ZIGLER FOUNDATION

72-6019403

Statement 5
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
EXCISE TAXES.....	\$ 15,137.	\$ 15,137.	\$ 15,137.	
FOREIGN TAXES ON INVESTMENT INCOME.....	1,995.	1,995.	1,995.	
PAYROLL TAXES.....	4,042.	3,032.	3,032.	\$ 1,010.
PROPERTY TAXES.....	191.	115.	115.	76.
Total	<u>\$ 21,365.</u>	<u>\$ 20,279.</u>	<u>\$ 20,279.</u>	<u>\$ 1,086.</u>

Statement 6
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
BOARD MEMBER EXPENSE.....	\$ 5,897.	\$ 4,422.	\$ 4,422.	\$ 1,475.
DUES & SUBSCRIPTION.....	2,469.	1,481.	1,481.	987.
EXPENSES RELATED TO SCHOLARSHIPS.....	1,364.			1,364.
INSURANCE.....	16,906.	15,215.	15,215.	1,691.
MISC.....	5,438.	3,263.	3,263.	2,175.
OFFICE SUPPLIES & EXPENSES.....	5,400.	3,240.	3,240.	2,160.
Rental Expenses.....	51,076.	51,077.	51,077.	
TELEPHONE.....	2,231.	1,338.	1,338.	893.
Total	<u>\$ 90,781.</u>	<u>\$ 80,036.</u>	<u>\$ 80,036.</u>	<u>\$ 10,745.</u>

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

Category	Basis	Accum. Deprec.	Book Value	Fair Market Value
Buildings	\$ 1,334,764.	\$ 1,195,774.	\$ 138,990.	\$ 823,900.
Land	1,006,696.		1,006,696.	1,813,460.
Total	<u>\$ 2,341,460.</u>	<u>\$ 1,195,774.</u>	<u>\$ 1,145,686.</u>	<u>\$ 2,637,360.</u>

Statement 8
Form 990-PF, Part II, Line 14
Land, Buildings, and Equipment

Category	Basis	Accum. Deprec.	Book Value	Fair Market Value
Furniture and Fixtures	\$ 19,978.	\$ 10,684.	\$ 9,294.	\$ 9,295.
Machinery and Equipment	2,931.	1,258.	1,673.	1,672.
Total	<u>\$ 22,909.</u>	<u>\$ 11,942.</u>	<u>\$ 10,967.</u>	<u>\$ 10,967.</u>

FRED B. & RUTH B. ZIGLER FOUNDATION

72-6019403

Statement 9
Form 990-PF, Part II, Line 15
Other Assets

	<u>Book Value</u>	<u>Fair Market Value</u>
MINERAL RIGHTS	\$ 3,231.	\$ 3,231.
Total	<u>\$ 3,231.</u>	<u>\$ 3,231.</u>

Statement 10
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Item	(a) Description	(b) How Acquired	(c) Date Acquired	(d) Date Sold
1	SALE OF 8.268 ACRES TO STINE LUMBER	Purchased	2/14/1963	4/21/2005
2	COMPUTER SCIENCES CORP. BOND REDEEMED	Purchased	Various	3/11/2005
3	TEXTRON BOND SOLD	Purchased	Various	11/08/2005
4	SOLD 100 SH GENERAL MOTORS	Purchased	10/22/2004	3/03/2005
5	SOLD 200 SH GENERAL MOTORS	Purchased	Various	3/03/2005
6	SOLD 200 SH MERCK CORP.	Purchased	Various	3/03/2005
7	SOLD 300 SH SEA CONTAINERS LIMITED	Purchased	1/09/2004	11/03/2005
8	SOLD 612.21 SH GILLETTE	Purchased	Various	1/06/2005
9	SOLD 448.487 SH FRANKLIN RES	Purchased	Various	1/07/2005
10	SOLD 327.28 SH AMERICAN INTL GROUP	Purchased	Various	5/01/2005
11	SOLD 200 SH CARDINAL HEALTH	Purchased	Various	6/06/2005
12	SOLD 454.752 SH NEW YORK TIMES	Purchased	Various	6/06/2005
13	SOLD 350 SH CONOCO PHILLIPS	Purchased	Various	7/15/2005
14	SOLD 352.792 SH FIFTH THIRD BANCORP	Purchased	Various	9/15/2005
15	SOLD 300 SH FIFTH THIRD BANCORP	Purchased	7/15/2005	9/15/2005
16	SOLD 462.30 SH STATE STREET CORP.	Purchased	Various	10/12/2005
17	SOLD 267.655 SH FRANKLIN RESOURCES	Purchased	5/01/2005	12/12/2005
18	SOLD 439.291 SH ALLTEL CORP.	Purchased	Various	12/13/2005
19	SOLD 293.609 CONOCO PHILLIPS	Purchased	Various	12/31/2005
20	SOLD 2313.7 T. ROWE MID CAP	Purchased	10/20/2004	3/07/2005
21	SOLD1165.5 SH ARTISAN INT'L	Purchased	9/24/2003	7/05/2005
22	CAPITAL GAIN DISTR.	Purchased	Various	11/30/2005
23	SOLD 3 SH NEEHAH PAPER INC.	Purchased	12/06/2004	1/03/2005
24	SOLD 300 SH BELL SOUTH	Purchased	9/29/2003	3/04/2005
25	SOLD 225 SH ALBERTSONS	Purchased	9/26/2003	3/07/2005
26	SOLD 325 SH BELL SOUTH	Purchased	12/07/2004	3/04/2005
27	SOLD 150 COSTCO WHOLESALE	Purchased	12/08/2004	3/07/2005
28	SOLD 200 SH COSTCO WHOLESALE	Purchased	9/25/2003	3/07/2005
29	SOLD 225 ELECTRONIC DATA SYSTEMS	Purchased	9/26/2003	3/14/2005
30	SOLD 200 SH FIRST DATA	Purchased	10/01/2003	3/04/2005
31	SOLD 75 GANNETT CO INC.	Purchased	11/24/2003	3/07/2005
32	SOLD 150 SH NASDAQ	Purchased	6/01/2004	3/04/2005
33	SOLD 125 FIRST DATA CORP.	Purchased	10/28/2004	3/04/2005
34	SOLD 125 INDEX FD	Purchased	12/08/2004	3/04/2005
35	SOLD 375 SH MICRON TECH	Purchased	9/25/2003	3/15/2005
36	SOLD 75 PNC FINANCIAL SERV. GROUP	Purchased	10/03/2003	3/07/2005
37	SOLD 250 WASHINGTON MUTUAL	Purchased	12/07/2004	3/09/2005
38	SOLD 225 WASHINGTON MUTUAL	Purchased	9/29/2003	3/09/2005
39	SOLD 125 SH SONY	Purchased	10/01/2003	4/08/2005
40	SOLD 50 SH SONY	Purchased	12/07/2004	4/08/2005
41	SOLD 25 SH GENERAL MILLS	Purchased	12/07/2004	4/08/2005
42	SOLD 125 SH GENERAL MILLS	Purchased	9/30/2003	4/08/2005
43	SOLD 875 SH SIEBEL SYSTEMS INC.	Purchased	12/07/2004	9/15/2005

FRED B. & RUTH B. ZIGLER FOUNDATION

72-6019403

Statement 10 (continued)
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Item	(a) Description	(b) How Acquired	(c) Date Acquired	(d) Date Sold
44	SOLD 550 SH SIEBEL SYSTEMS	Purchased	9/29/2003	9/15/2005
45	SOLD 200 SH BARCLAYS	Purchased	12/07/2004	10/14/2005
46	SOLD 200 SH BARCLAYS	Purchased	9/29/2003	10/14/2005
47	SOLD 200 DUKE ENERGY	Purchased	9/30/2003	10/14/2005
48	SOLD 150 SH ENEL SOCIETA	Purchased	12/08/2004	10/14/2005
49	SOLD 175 SH ENEL SOCIETA	Purchased	9/26/2003	10/14/2005
50	SOLD 250 SH INTL PAPER	Purchased	12/07/2004	10/14/2005
51	SOLD 175 SH INTL PAPER	Purchased	10/01/2003	10/14/2005
52	SOLD 150 SH KEYCORP	Purchased	10/03/2003	10/14/2005
53	SOLD 300 SH KEYCORP	Purchased	12/07/2004	10/14/2005
54	SOLD 75 SH SUNTRUST BANKS INC.	Purchased	9/26/2003	10/14/2005
55	SOLD 450 SH GAP INC.	Purchased	12/07/2004	11/03/2005
56	SOLD 325 SH GAP INC.	Purchased	11/14/2003	11/03/2005
57	SOLD 100 SH HSBC HLDG	Purchased	10/01/2003	11/04/2005
58	SOLD 50 SH HSBC HLDG	Purchased	12/08/2004	11/04/2005
59	SOLD 100 SH KIMBERLY CLARK	Purchased	9/25/2003	11/04/2005
60	SOLD 350 SH LAFARGE SPONS	Purchased	12/05/2003	11/04/2005
61	SOLD 200 SH LAFARGE	Purchased	10/28/2004	11/04/2005
62	SOLD 275 SH US BANCORP	Purchased	6/01/2004	11/03/2005
63	SOLD 225 SH GENERAL MILLS	Purchased	12/07/2004	11/04/2005
64	TEXACO STATION ON HATHAWAY PROPERTY	Purchased	Various	6/30/2005
65	SHOPPING CENTER A/C JUNKED	Purchased	6/30/1998	8/05/2005

Item	(e) Gross Sales	(f) Deprec. Allowed	(g) Cost Basis	(h) Gain (Loss)	(i) FMV 12/31/69	(j) Adj. Bas. 12/31/69	(k) Excess (i) - (j)	(l) Gain (Loss)
1	540,136.		152,201.	387,935.				\$ 387,935.
2	103,787.		101,250.	2,537.				2,537.
3	103,562.		101,995.	1,567.				1,567.
4	3,499.		3,840.	-341.				-341.
5	6,998.		8,220.	-1,222.				-1,222.
6	6,307.		10,147.	-3,840.				-3,840.
7	3,274.		5,694.	-2,420.				-2,420.
8	27,101.		20,352.	6,749.				6,749.
9	30,832.		19,957.	10,875.				10,875.
10	16,346.		19,762.	-3,416.				-3,416.
11	19,389.		19,576.	-187.				-187.
12	13,884.		20,283.	-6,399.				-6,399.
13	20,662.		10,062.	10,600.				10,600.
14	13,537.		20,686.	-7,149.				-7,149.
15	11,231.		12,733.	-1,502.				-1,502.
16	22,693.		20,830.	1,863.				1,863.
17	25,702.		18,153.	7,549.				7,549.
18	27,957.		20,924.	7,033.				7,033.
19	22,606.		11,560.	11,046.				11,046.
20	53,239.		50,000.	3,239.				3,239.
21	25,291.		20,000.	5,291.				5,291.
22	3,171.		1,940.	1,231.				1,231.
23	98.		81.	17.				17.
24	7,903.		7,101.	802.				802.
25	4,766.		4,661.	105.				105.
26	8,561.		9,280.	-719.				-719.
27	6,677.		7,310.	-633.				-633.
28	8,903.		6,444.	2,459.				2,459.
29	4,676.		4,558.	118.				118.

FRED B. & RUTH B. ZIGLER FOUNDATION

72-6019403

Statement 10 (continued)
Form 990-PF, Part IV, Line 1
Capital Gains and Losses for Tax on Investment Income

Item	(e) Gross Sales	(f) Deprec. Allowed	(g) Cost Basis	(h) Gain (Loss)	(i) FMV 12/31/69	(j) Adj. Bas. 12/31/69	(k) Excess (i) - (j)	(l) Gain (Loss)
30	8,183.		8,180.	3.				\$ 3.
31	5,922.		6,466.	-544.				-544.
32	10,047.		11,371.	-1,324.				-1,324.
33	5,115.		5,126.	-11.				-11.
34	8,373.		9,061.	-688.				-688.
35	3,814.		5,145.	-1,331.				-1,331.
36	4,070.		3,698.	372.				372.
37	10,320.		10,188.	132.				132.
38	9,289.		8,827.	462.				462.
39	5,026.		4,456.	570.				570.
40	2,010.		1,818.	192.				192.
41	1,233.		1,150.	83.				83.
42	6,166.		5,898.	268.				268.
43	8,997.		9,297.	-300.				-300.
44	5,656.		5,404.	252.				252.
45	7,736.		8,554.	-818.				-818.
46	7,736.		6,305.	1,431.				1,431.
47	5,159.		3,602.	1,557.				1,557.
48	6,113.		7,045.	-932.				-932.
49	7,132.		5,459.	1,673.				1,673.
50	6,755.		10,114.	-3,359.				-3,359.
51	4,728.		6,884.	-2,156.				-2,156.
52	4,707.		3,953.	754.				754.
53	9,414.		9,983.	-569.				-569.
54	5,064.		4,549.	515.				515.
55	7,768.		9,401.	-1,633.				-1,633.
56	5,610.		7,096.	-1,486.				-1,486.
57	7,905.		6,773.	1,132.				1,132.
58	3,952.		4,286.	-334.				-334.
59	5,664.		4,994.	670.				670.
60	7,025.		7,142.	-117.				-117.
61	4,014.		4,633.	-619.				-619.
62	7,907.		7,718.	189.				189.
63	10,674.		10,352.	322.				322.
64	0.		8,643.	-8,643.				-8,643.
65	0.		1,654.	-1,654.				-1,654.
								Total \$ 417,247.

Statement 11
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
RICHARD C. OUSTALET	Trustee	\$ 0.	\$ 0.	89.
JENNINGS, LA 70546	None			

FRED B. & RUTH B. ZIGLER FOUNDATION

72-6019403

Statement 11 (continued)
 Form 990-PF, Part VIII, Line 1
 List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
MARK FEHL LAKE CHARLES, LA 70605	Trustee None	\$ 0.	\$ 0.	\$ 0.
JOHN PIPKIN HOUSTON, TX 77042	Trustee None	0.	0.	129.
DALE ELMORE HUNT, TX 70824	Trustee None	0.	0.	4,761.
PAUL E. BRUMMETT II JENNINGS, LA 70546	Trustee None	0.	0.	83.
JOHN M. ELMORE HUNT, TX 70824	Trustee None	0.	0.	19.
MARIE ROMERO JENNINGS, LA 70546	Secretary/Treas None	23,125.	0.	264.
JULIE G. BERRY JENNINGS, LA 70546	President None	18,750.	0.	552.
		Total \$ 41,875.	\$ 0.	\$ 5,897.