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Form **990-PF**

Return of Private Foundation

OMB No. 1545-0052

Department of the Treasury
Internal Revenue Service

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

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

2006

For calendar year 2006, or tax year beginning , 2006, 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.	Name of foundation DANCING TIDES FOUNDATION, INC.		A Employer identification number 01-0553351
	Number and street (or P.O. box number if mail is not delivered to street address) C/O FLSV LLP 1475 FRANKLIN AVENUE		B Telephone number (see page 11 of the instructions) EXT 8835 (516) 874-8800
	Room/suite ATTN: SETH STARR		
	City or town, state, and ZIP code GARDEN CITY, NY 11530		

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **\$ 15,027,854.**

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____

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

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐
 2. Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

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) (see page 11 of the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule) ☐ if the foundation is not required to attach Sch. B	953,756.			
2	Check ☐				
3	Interest on savings and temporary cash investments	86.	86.	NONE	STMT 1
4	Dividends and interest from securities				
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10				
b	Gross sales price for all assets on line 6a				
7	Capital gain net income (from Part IV, line 2)				
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	953,842.	86.	NONE	
13	Compensation of officers, directors, trustees, etc.	NONE			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule) STMT 2	1,516.	NONE	NONE	1,516.
b	Accounting fees (attach schedule) STMT 3	4,940.	NONE	NONE	4,940.
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see page 14 of the instructions)				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (attach schedule) STMT 4	1,881.	NONE	NONE	1,881.
24	Total operating and administrative expenses. Add lines 13 through 23	8,337.	NONE	NONE	8,337.
25	Contributions, gifts, grants paid	906,500.			906,500.
26	Total expenses and disbursements. Add lines 24 and 25	914,837.	NONE	NONE	914,837.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	39,005.			
b	Net investment income (if negative, enter -0-)		86.		
c	Adjusted net income (if negative, enter -0-)			NONE	

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing				
	2	Savings and temporary cash investments		58,823.	99,828.	99,828.
	3	Accounts receivable ▶ <u>NONE</u>				
		Less: allowance for doubtful accounts ▶		1,000,000.	NONE	NONE
	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 page 16 of the instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10 a	Investments - U.S. and state government obligations (attach schedule)				
	b	Investments - corporate stock (attach schedule)				
	c	Investments - corporate bonds (attach schedule)				
	11	Investments - land, buildings, and equipment: basis ▶				
	Less: accumulated depreciation (attach schedule) ▶					
12	Investments - mortgage loans					
13	Investments - other (attach schedule)					
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation (attach schedule) ▶					
15	Other assets (describe ▶ <u>STMT 5</u>)		12,031,926.	13,031,926.	14,928,026.	
16	Total assets (to be completed by all filers - see page 17 of the instructions. Also, see page 1, item I)		13,090,749.	13,131,754.	15,027,854.	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
23	Total liabilities (add lines 17 through 22)					
Net Assets or Fund Balances	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, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds		13,090,749.	13,131,754.	
	30	Total net assets or fund balances (see page 18 of the instructions)		13,090,749.	13,131,754.	
	31	Total liabilities and net assets/fund balances (see page 18 of the instructions)		13,090,749.	13,131,754.	

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	13,090,749.
2	Enter amount from Part I, line 27a	2	39,005.
3	Other increases not included in line 2 (itemize) ▶ <u>SEE STATEMENT 6</u>	3	2,000.
4	Add lines 1, 2, and 3	4	13,131,754.
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	13,131,754.

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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					
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			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(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			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)			2		
{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			3		
If gain, also enter in Part I, line 8, column (c) (see pages 13 and 18 of the instructions). If (loss), enter -0- in Part I, line 8					

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 page 19 of 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))
2005	647,143.	12,261,436.	0.05277872836
2004	470,701.	11,263,412.	0.04179026746
2003	226,089.	5,638,584.	0.04009676898
2002	251,950.	3,338,679.	0.07546397842
2001	NONE	1,852,447.	NONE
2 Total of line 1, column (d)			0.21012974322
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			0.04202594864
4 Enter the net value of noncharitable-use assets for 2006 from Part X, line 5			14,430,747.
5 Multiply line 4 by line 3			606,466.
6 Enter 1% of net investment income (1% of Part I, line 27b)			1.
7 Add lines 5 and 6			606,467.
8 Enter qualifying distributions from Part XII, line 4			914,837.

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 on page 19.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 19 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling letter: _____ (attach copy of ruling letter if necessary - see instructions)	1	NONE
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	2	
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)	3	NONE
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	NONE
3	Add lines 1 and 2	5	NONE
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		
6	Credits/Payments:		
a	2006 estimated tax payments and 2005 overpayment credited to 2006	6a	
b	Exempt foreign organizations-tax withheld at source	6b	NONE
c	Tax paid with application for extension of time to file (Form 8868)	6c	NONE
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	NONE
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	NONE
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2007 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 20 of the 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 foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
1d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
1e Enter the reimbursement (if any) paid by the organization during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		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
4b 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? 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 page 20 of the instructions) ▶ NJ		
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation		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 2006 or the taxable year beginning in 2006 (see instructions for Part XIV on page 28)? 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 SEE STATEMENT 7	X	

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Part VII-A **Statements Regarding Activities Continued**

11a	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)	11a		X
b	If "Yes," did the foundation have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in the attachment for line 11a?	11b		N/A
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ <u>N/A</u>				
14	The books are in care of ▶ <u>PETER MULLER</u>	Telephone no.	▶ <u>516-874-8800</u>	
	Located at ▶ <u>68 COMPO MILL COVE WESTPORT, CT</u>	ZIP + 4	▶ <u>06880-6612</u>	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-F in lieu of Form 1041 - Check here	N/A	▶ ☐	
	and enter the amount of tax-exempt interest received or accrues during the year	15		

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

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

1a During the year did the foundation (either directly or indirectly): (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 page 22 of the instructions)? ☐ Yes ☒ No 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 2006? ☐ Yes ☒ No					
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 2006, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2006? ☐ 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 page 22 of the instructions.) ☐ Yes ☒ No 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 2006 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 2006.) ☐ Yes ☒ No					
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2006?					

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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 509(a)(1), (2), or (3), or section 4940(d)(2)? (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 page 23 of the instructions)? ☐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? ☐ 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 ☒ Nob Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ Nob If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No**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 page 23 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		NONE	NONE	NONE

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 24 of the 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 ☐ NONE

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *Continued***3** Five highest-paid independent contractors for professional services (see page 24 of the 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

NONE

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 <u>N/A</u>	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made up by the foundation during the tax year on lines 1 and 2.

	Amount
1 <u>NONE</u>	
2	
All other program-related investments. See page 25 of the instructions	
3 <u>NONE</u>	
Total. Add lines 1 through 3	

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Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 25 of the 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	NONE
b Average of monthly cash balances	1b	62,956.
c Fair market value of all other assets (see page 25 of the instructions)	1c	14,587,549.
d Total (add lines 1a, b, and c)	1d	14,650,505.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	NONE
3 Subtract line 2 from line 1d	3	14,650,505.
4 Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 26 of the instructions)	4	219,758.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	14,430,747.
6 Minimum investment return. Enter 5% of line 5	6	721,537.

Part XI **Distributable Amount** (see page 26 of the 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		721,537.
2a Tax on investment income for 2006 from Part VI, line 5	2a	NONE
b Income tax for 2006. (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	NONE
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	721,537.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	721,537.
6 Deduction from distributable amount (see page 26 of the instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	721,537.

Part XII **Qualifying Distributions** (see page 26 of the 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	914,837.
b Program-related investments - total from Part IX-B	1b	NONE
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	NONE
b Cash distribution test (attach the required schedule)	3b	NONE
4 Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	914,837.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 27 of the instructions)	5	1.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	914,836.

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.

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Part XIII Undistributed Income (see page 27 of the instructions)

	(a) Corpus	(b) Years prior to 2005	(c) 2005	(d) 2006
1 Distributable amount for 2006 from Part XI, line 7				721,537.
2 Undistributed income, if any, as of the end of 2005.				
a Enter amount for 2005 only				
b Total for prior years:				
3 Excess distributions carryover, if any, to 2006:				
a From 2001	NONE			
b From 2002	10,535.			
c From 2003	9,484.			
d From 2004				
e From 2005	34,071.			
f Total of lines 3a through e	54,090.			
4 Qualifying distributions for 2006 from Part XII, line 4: ▶ \$	914,837.			
a Applied to 2005, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see page 27 of the instructions)				
c Treated as distributions out of corpus (Election required - see page 27 of the instructions)				
d Applied to 2006 distributable amount				721,537.
e Remaining amount distributed out of corpus	193,300.			
5 Excess distributions carryover applied to 2006 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	247,390.			
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions				
e Undistributed income for 2005. Subtract line 4a from line 2a. Taxable amount - see page 27 of the instructions				
f Undistributed income for 2006. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2007				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 28 of the instructions)				
8 Excess distributions carryover from 2001 not applied on line 5 or line 7 (see page 28 of the instructions)	NONE			
9 Excess distributions carryover to 2007. Subtract lines 7 and 8 from line 6a	247,390.			
10 Analysis of line 9:				
a Excess from 2002	10,535.			
b Excess from 2003	9,484.			
c Excess from 2004				
d Excess from 2005	34,071.			
e Excess from 2006	193,300.			

Form 990-PF (2006)

Part XIV Private Operating Foundations (see page 28 of the instructions and Part VII-A, question 9) **NOT APPLICABLE**

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2006, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section

4942(j)(3) or

4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . .					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed . .					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon.					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . .					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income . .					

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year - see page 28 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).)

SEE STATEMENT 10

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

N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the 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:

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

c Any submission deadlines:

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

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Form 990-PF (2006)

01-0553351

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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 SEE STATEMENT 11				
Total			► 3a	906,500.
b Approved for future payment				
Total			► 3b	

Form **990-PF** (2006)

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Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 29 of the instructions.)
(a) Business Code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:				
a _____				
b _____				
c _____				
d _____				
e _____				
f _____				
g Fees and contracts from government agencies				
2 Membership dues and assessments				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
		14	86.	
5 Net rental income or (loss) from real estate:				
a Debt-financed property				
b Not debt-financed property				
6 Net rental income or (loss) from personal property .				
7 Other investment income				
8 Gain or (loss) from sales of assets other than inventory				
9 Net income or (loss) from special events . . .				
10 Gross profit or (loss) from sales of inventory . .				
11 Other revenue: a _____				
b _____				
c _____				
d _____				
e _____				
12 Subtotal. Add columns (b), (d), and (e)				
			86.	
13 Total. Add line 12, columns (b), (d), and (e)				
			13	86.

(See worksheet in line 13 instructions on page 29 to verify calculations.)

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

[illegible]

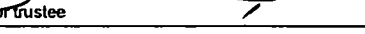
Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- | | | |
|--|------------|-----------|
| <p>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?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p>b Other transactions:</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>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.</p> | <p>Yes</p> | <p>No</p> |
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[illegible]

- 2 a** 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

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 or fiduciary) is based on all information of which preparer has any knowledge			
	 Signature of officer or trustee		3/12/14 Date	Trustee Title
Paid Preparer's Use Only	 Preparer's signature	3/17/14 Date	Check if self-employed ☐	Preparer's SSN or PTIN (See Signature on page 31 of the instructions) P00254301
	Firm's name (or yours if self-employed), address, and ZIP code FRANKEL LOUGHRAN STARR & VALLONE 1475 FRANKLIN AVENUE GARDEN CITY, NY 11530	EIN 13-3850905	Phone no. 516-874-8800	

Form 990-PF (2006)

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Schedule B

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

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2006

Name of organization

DANCING TIDES FOUNDATION, INC.

Employer identification number

01-0553351

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 foundation

Check 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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules -

- ☐ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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 of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions
for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2006)

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Schedule B (Form 990, 990-EZ, or 990-PF) (2006)

Page of of Part I

Name of organization **DANCING TIDES FOUNDATION, INC.**

Employer identification number

01-0553351

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	900,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
2	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	22,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
3	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	25,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
4	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	300.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
5	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	4,940.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
6	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	458.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

JSA

Schedule B (Form 990, 990-EZ, or 990-PF) (2006)

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Schedule B (Form 990, 990-EZ, or 990-PF) (2006)

Page of of Part I

Name of organization DANCING TIDES FOUNDATION, INC.	Employer identification number 01-0553351
--	---

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	235.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
8	<u>PETER MULLER</u> <u>68 COMPO MILL COVE</u> <u>WESTPORT, CT 06880</u>	823.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
9	_____ _____ _____ _____		Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
10	_____ _____ _____ _____		Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
11	_____ _____ _____ _____		Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
12	_____ _____ _____ _____		Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

JSA

Schedule B (Form 990, 990-EZ, or 990-PF) (2006)

6E1253 2.000

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19

FORM 990PF, PART I - INTEREST ON TEMPORARY CASH INVESTMENTS

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME
MORGAN STANLEY	86.	86.	NONE
TOTAL	86.	86.	NONE

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
LEGAL FEES	1,516.	NONE	NONE	1,516.
TOTALS	1,516.	NONE	NONE	1,516.

FORM 990PF, PART I - ACCOUNTING FEES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
ACCOUNTING FEES	4,940.	NONE	NONE	4,940.
TOTALS	4,940.	NONE	NONE	4,940.
	=====	=====	=====	=====

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
RESEARCH & DEVELOPMENT	1,881.	NONE	NONE	1,881.
TOTALS	1,881.	NONE	NONE	1,881.

DANCING TIDES FOUNDATION, INC.

01-0553351

FORM 990PF, PART II - OTHER ASSETS

=====

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
CHALKSTREAM	12,031,926.	13,031,926.	14,928,026.
TOTALS	12,031,926.	13,031,926.	14,928,026.
	=====	=====	=====

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES
=====

DESCRIPTION -----	AMOUNT -----
TAX EXEMPT INCOME	2,000.

TOTAL	2,000.
	=====

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DANCING TIDES FOUNDATION, INC.

FORM 990PF, PART VII-A, LINE 10 - NEW SUBSTANTIAL CONTRIBUTORS

NAME AND ADDRESS -----	DATE ----	DIRECT PUBLIC SUPPORT -----
PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880	12/29/2006	900,000.
PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880	04/04/2006	22,000.
PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880	03/14/2006	25,000.
PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880	01/24/2006	300.
PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880	07/17/2006	4,940.
PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880	02/14/2006	458.
	05/10/2006	

FORM 990PF, PART VII-A, LINE 10 - NEW SUBSTANTIAL CONTRIBUTORS

=====

NAME AND ADDRESS	DATE	DIRECT PUBLIC SUPPORT
-----	---	-----
PETER MULLER		235.
68 COMPO MILL COVE		
WESTPORT, CT 06880		
PETER MULLER	11/12/2006	823.
68 COMPO MILL COVE		
WESTPORT, CT 06880		
TOTAL CONTRIBUTION AMOUNTS		-----
		953,756.
		=====

01-0553351

DANCING TIDES FOUNDATION, INC.

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS
PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880	TRUSTEE	NONE	NONE
SETH STARR CO FRANKEL LOUGHRAN STARR & VALLONE 1475 FRANKLIN AVENUE GARDEN CITY, NY 11530	TRUSTEE	NONE	NONE
NATHAN E. ARNELL 75 MAIN STREET, SUITE 203 MILLBURN, NJ 07041	TRUSTEE	NONE	NONE
GRAND TOTALS		NONE	NONE

FORM 990PF, PART XV - INFORMATION REGARDING FOUNDATION MANAGERS

=====

PETER MULLER
68 COMPO MILL COVE
WESTPORT, CT 06680-6612

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR AND FOUNDATION STATUS OF RECIPIENT		PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
RECIPIENT NAME AND ADDRESS			
ROBIN HOOD FOUNDATION 826 BROADWAY, 7TH FLOOR NEW YORK, NY 10003	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	500,000.
FIRST 6 METROTECH CENTER BROOKLYN, NY 11201	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
DOE FUND 232 EAST 84TH STREET NEW YORK, NY 10028	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	25,000.
FAMILY & CHILDREN'S AGENCY, INC. 9 MOTT AVENUE NORWALK, CT 06850	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
A LEG TO STAND ON 267 FIFTH AVENUE, SUITE 301 NEW YORK, NY 10016	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
PRINCETON UNIVERSITY PRINCETON, NJ 08544	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
SALMON RIVER RESTORATION COUNCIL PO BOX 1089 SAWYERS BAR, CA 96027	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
BRONX PREP CHARTER SCHOOL 3872 THIRD AVENUE BRONX, NY 10457	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000.

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DANCING TIDES FOUNDATION, INC.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

=====

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
CITY HARVEST 575 EIGHTH AVENUE, 4TH FLOOR NEW YORK, NY 10018	CHARITABLE CONTRIBUTION	2,500.
PRINCETON PROSPECT FOUNDATION 33 PROSPECT AVENUE PRINCETON, NJ 08540	CHARITABLE CONTRIBUTION	5,000.
ENDANGERED HABITATS LEAGUE 8424-A SANTA MONICA BLVD., #592 LOS ANGELES, CA 90069-4267	CHARITABLE CONTRIBUTION	20,000.
ENVIRONMENTAL DEFENSE CENTER 906 GARDEN STREET SANTA BARBARA, CA 93101	CHARITABLE CONTRIBUTION	15,000.
GROWING PLACES GARDEN PROJECT, INC PO BOX 237 HARVARD, MA 01451	CHARITABLE CONTRIBUTION	5,000.
LEVITT PAVILION BUSINESS OFFICE 260 SOUTH COMPO ROAD WESTPORT, CT 06880	CHARITABLE CONTRIBUTION	1,000.
TRUST FOR PUBLIC LAND 116 NEW MONTGOMERY ST., 4TH FLOOR SAN FRANCISCO, CA 94105	CHARITABLE CONTRIBUTION	65,000.
FRIENDS OF THE RIVER 915 20TH STREET SACRAMENTO, CA 95811	CHARITABLE CONTRIBUTION	7,500.

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DANCING TIDES FOUNDATION, INC.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND

RECIPIENT NAME AND ADDRESS	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
RAW IMPRESSIONS 32 SECOND AVENUE NEW YORK, NY 10003	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
MATH FOR AMERICA 101 FIFTH AVENUE, 5TH FLOOR NEW YORK, NY 10003	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	20,000.
DOCTORS WITHOUT BORDERS 333 7TH AVENUE, 2ND FLOOR NEW YORK, NY 10001	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	15,000.
ASPETUCK LAND TRUST PO BOX 444 WESTPORT, CT 06880	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	7,500.
SURFRIDER FOUNDATION PO BOX 6010 SAN CLEMENTE, CA 92674-6010	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	7,500.
HEAL THE BAY 1444 9TH STREET SANTA MONICA, CA 90401	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000.
TEN O'CLOCK CLASSICS PO BOX 116 CITY ISLAND, NY 10464	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
MID KLAMATH WATERSHED COUNCIL PO BOX 409 ORLEANS, CA 95556	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.

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DANCING TIDES FOUNDATION, INC.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

NATURAL RESOURCE DEFENSE CENTER 40 WEST 20TH STREET NEW YORK, NY 10011	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000.
NATIONAL CENTER FOR CONSERVATION SCIENCE POLICY 84 FOURTH STREET ASHLAND, OR 97520	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
NEVADA WILDERNESS PROJECT 8550 WHITE FIR ST RENO, NV 89523	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	7,500.
SOUNDKEEPERS: LONG ISLAND SOUND	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	7,500.
FRIENDS OF SHERWOOD ISLAND PO BOX 544 WESTPORT, CT 06881	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
SAVE THE BAY 100 SAVE THE BAY DRIVE PROVIDENCE, RI 02905	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
MATILLIJA COALITION 306 EAST MATILLIJA STREET OJAI, CA	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
OJAI VALLEY LAND CONSERVANCY PO BOX 1092 OJAI, CA 93024	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
RAPTOR CENTER 1920 FITCH AVENUE ST. PAUL, MN 55108	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.

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DANCING TIDES FOUNDATION, INC.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
BUILDING WITH BOOKS PO BOX 16741 STAMFORD, CT 06905	CHARITABLE CONTRIBUTION	10,000.
CONCERN WORLDWIDE 104 EAST 40TH STREET, ROOM 903 NEW YORK, NY 10016	CHARITABLE CONTRIBUTION	2,500.
E&CO 383 FRANKLIN STREET BLOOMFIELD, NJ 07003	CHARITABLE CONTRIBUTION	5,000.
GRAEVEN FOUNDATION 50 F ST. NW, 8TH FLOOR WASHINGTON, DC 20001	CHARITABLE CONTRIBUTION	10,000.
INTERNATIONAL MEDICAL CORPS 1919 SANTA MONICA BLVD SUITE 400 SANTA MONICA, CA 90404	CHARITABLE CONTRIBUTION	2,500.
TRIPS FOR KIDS HAUPPAUGE, NY 11788	CHARITABLE CONTRIBUTION	1,000.
ELEPHANT SANCTUARY PO BOX 393 HOHENWALD, TN 38462	CHARITABLE CONTRIBUTION	1,000.
CONNECTICUT FUND FOR THE ENVIRONMENT 205 WHITNEY AVENUE NEW HAVEN, CT 06511-3725	CHARITABLE CONTRIBUTION	5,000.

DANCING TIDES FOUNDATION, INC.

01-0553351

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

=====

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR
AND

RECIPIENT NAME AND ADDRESS -----	FOUNDATION STATUS OF RECIPIENT -----	PURPOSE OF GRANT OR CONTRIBUTION -----	AMOUNT -----
PENINSULA OPEN SPACE TRUST 3000 SAND HILL ROAD, BUILDING 1, SUITE 155 MENLO PARK, CA 94025	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
MR HOLLAND'S OPUS FOUNDATION 15125 VENTURA BLVD SUITE 204 SHERMAN OAKS, CA 91403	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
NATIONAL COUNCIL ON ECONOMIC EDUCATION 1140 AVENUE OF THE AMERICAS NEW YORK, NY 10036	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
SOUND PORTRAITS PRODUCTIONS 80 HANSON PLACE, 2ND FLOOR BROOKLYN, NY 11217	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
NEW PROFIT 2 CANAL PARK CAMBRIDGE, MA 02141	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
MIND INSTITUTE 3631 S.HARBOR BLVD SUITE 200 SANTA ANA, CA 92704	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
NEW AMERICA FOUNDATION 1630 CONNECTICUT AVENUE, N.W. 7TH FLOOR WASHINGTON, DC 20009	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000.
GRAND TETON NATIONAL PARK FOUNDATION PO BOX 249 MOOSE, WY 83012	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.

OVDI FAQ #18

OVDI FAQ #18

01-0553351

DANCING TIDES FOUNDATION, INC.

FORM 990PF, PART XV - GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR

AND

FOUNDATION STATUS OF RECIPIENT

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

RECIPIENT NAME AND ADDRESS	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
STUDENT CONSERVATION ASSOCIATION 689 RIVER ROAD PO BOX 550 CHARLESTOWN, NH 03603-0550	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
SUSTAINABLE CONSERVATION 98 BATTERY STREET, SUITE 302 SAN FRANCISCO, CA 94111	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000.
CHARITY NAVIGATOR 1200 MACARTHUR BOULEVARD SECOND FLOOR MAHWAH, NJ 07430	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000.
CENTURION WILLIAM J. CLINTON PRESIDENTIAL LIBRARY 1200 PRESIDENT CLINTON AVENUE LITTLE ROCK, AK 72201	NONE PUBLIC CHARITY NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION CHARITABLE CONTRIBUTION	3,000. 25,000.
SCENARIOS USA 80 HANSON PLACE, SUITE 305 BROOKLYN, NY 11217	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500.
MAKOR/STEINHARDT CENTER 1395 LEXINGTON AVENUE NEW YORK, NY 10013	NONE PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,000.

TOTAL CONTRIBUTIONS PAID

906,500.