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Form **990-PF**

Department of the Treasury
Internal Revenue Service (77)

Return of Private Foundation

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

0712

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

OMB No 1545-0052

2007

For calendar year 2007, or tax year beginning , 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
CUMMINGS FOUNDATION FOR BEHAVIORAL HEALTH

A Employer identification number
30-0163951

Number and street (or P O box number if mail is not delivered to street address) Room/suite
4781 CAUGHLIN PARKWAY

B Telephone number
775-826-3311

City or town, state, and ZIP code
RENO, NV 89509

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 ▶ ☐

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 3,139,325.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)

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

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc , received	110,000.			
2 Check ▶ ☐ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	4,653.	4,653.	4,653.	STATEMENT 1
4 Dividends and interest from securities	39,444.	39,444.	39,444.	STATEMENT 2
5a Gross rents	19,200.	19,200.	19,200.	STATEMENT 3
b Net rental income or (loss) -118,431.				STATEMENT 4
6a Net gain or (loss) from sale of assets not on line 10	104,980.			
b Gross sales price for all assets on line 6a 286,965.				
7 Capital gain net income (from Part IV, line 2)		104,980.		
8 Net short-term capital gain			N/A	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income	527.	527.	527.	STATEMENT 5
12 Total. Add lines 1 through 11	278,804.	168,804.	63,824.	
13 Compensation of officers, directors, trustees, etc	32,000.	0.	0.	28,800.
14 Other employee salaries and wages	14,612.	0.	0.	14,612.
15 Pension plans, employee benefits				
16a Legal fees STMT 6	53.	0.	0.	0.
b Accounting fees STMT 7	4,468.	0.	0.	0.
c Other professional fees				
17 Interest	4.	0.	0.	0.
18 Taxes STMT 8	6,341.	753.	0.	5,029.
19 Depreciation and depletion	10,327.	0.	0.	
20 Occupancy	148,584.	137,631.	137,631.	9,858.
21 Travel, conferences, and meetings	3,733.	0.	0.	3,733.
22 Printing and publications				
23 Other expenses STMT 9	58,682.	43,217.	0.	14,269.
24 Total operating and administrative expenses. Add lines 13 through 23	278,804.	181,601.	137,631.	76,301.
25 Contributions, gifts, grants paid				
26 Total expenses and disbursements. Add lines 24 and 25	278,804.	181,601.	137,631.	76,301.
27 Subtract line 26 from line 12.				
a Excess of revenue over expenses and disbursements	0.			
b Net investment income (if negative, enter -0-)		0.		
c Adjusted net income (if negative, enter -0-)			0.	

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Form **990-PF** (2007)

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	38,337.	40,055.	10,055.
	2 Savings and temporary cash investments		152,791.	152,791.
	3 Accounts receivable ▶			
	Less. allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use	8,863.	8,863.	8,863.
	9 Prepaid expenses and deferred charges			
	10a Investments - U S and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds STMT 10	1,108,703.	1,063,843.	1,063,843.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 11	0.	60,494.	60,494.
	14 Land, buildings, and equipment basis ▶ 2,102,703.			
	Less accumulated depreciation STMT 12 ▶ 259,424.	1,945,921.	1,843,279.	1,843,279.
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	3,101,824.	3,169,325.	3,139,325.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 13)	139,016.	191,960.	
	23 Total liabilities (add lines 17 through 22)	139,016.	191,960.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	2,962,808.	2,977,365.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	2,962,808.	2,977,365.	
	31 Total liabilities and net assets/fund balances	3,101,824.	3,169,325.	

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	2,962,808.
2	Enter amount from Part I, line 27a	2	0.
3	Other increases not included in line 2 (itemize) ▶ UNREALIZED GAINS	3	14,557.
4	Add lines 1, 2, and 3	4	2,977,365.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,977,365.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				
b	SEE ATTACHED STATEMENT			
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e	286,965.		181,985.	104,980.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col. (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				104,980.

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	104,980.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8	3	10,148.

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? [X] 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 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))
2006			
2005			
2004			
2003			
2002			

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 2007 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)

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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	0.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0.
3	Add lines 1 and 2	3	0.
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	0.
6	Credits/Payments		
a	2007 estimated tax payments and 2006 overpayment credited to 2007 — 6a		
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	0.
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	0.
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 2008 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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? *If the answer is "Yes" to* **1a** *or* **1b**, *attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*	1b		X
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ▶ $ 0. (2) On foundation managers ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		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*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6		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.*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NV			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	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 2007 or the taxable year beginning in 2007 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses STMT 14	10	X	

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) SEE STATEMENT 15 SEE STATEMENT 16	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		X
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 ▶ N/A

14 The books are in care of ▶ DOROTHY M. CUMMINGS Telephone no. ▶ 775-826-3311

Located at ▶ 4781 CAUGHLIN PARKWAY, RENO, NV ZIP+4 ▶ 89509

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

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

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

			Yes	No
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 2007?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2007, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2007? ☐ Yes ☒ No			
	If "Yes," list the years ▶ _____, _____, _____, _____.			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ _____, _____, _____, _____.			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2007 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 2007.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2007?	4b		X

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

5a	During the year did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?	☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ ☐	N/A	5b	
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b	X
	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 ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	7b	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(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 17		32,000.	0.	0.

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

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

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

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 EDUCATION OF THE PUBLIC AND RESEARCH REGARDING BEHAVIORAL HEA	76,301.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes:		
a	Average monthly fair market value of securities	1a	1,084,404.
b	Average of monthly cash balances	1b	154,797.
c	Fair market value of all other assets	1c	2,102,703.
d	**Total** (add lines 1a, b, and c)	1d	3,341,904.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	3,341,904.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	50,129.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,291,775.
6	**Minimum investment return.** Enter 5% of line 5	6	164,589.

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	164,589.
2a	Tax on investment income for 2007 from Part VI, line 5	2a			
b	Income tax for 2007 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	0.
3	Distributable amount before adjustments Subtract line 2c from line 1			3	164,589.
4	Recoveries of amounts treated as qualifying distributions			4	0.
5	Add lines 3 and 4			5	164,589.
6	Deduction from distributable amount (see instructions)			6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	164,589.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes:		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	76,301.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	76,301.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	76,301.

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 2006	(c) 2006	(d) 2007
1 Distributable amount for 2007 from Part XI, line 7				164,589.
2 Undistributed income, if any, as of the end of 2006				
a Enter amount for 2006 only			0.	
b Total for prior years. _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2007:				
a From 2002				
b From 2003				
c From 2004				
d From 2005				
e From 2006				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2007 from Part XII, line 4: ▶ $ 76,301.				
a Applied to 2006, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2007 distributable amount				76,301.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2007 (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 2006 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2007 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2008				88,288.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2002 not applied on line 5 or line 7	0.			
9 **Excess distributions carryover to 2008.** Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9				
a Excess from 2003				
b Excess from 2004				
c Excess from 2005				
d Excess from 2006				
e Excess from 2007				

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 2007, 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			
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
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 foundation had $5,000 or more in assets at any time during the year-see 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 18

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 ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number 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

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*				
NONE				
Total			▶ 3a	0.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
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			14	4,653.	
4 Dividends and interest from securities			14	39,444.	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	-118,431.	
6 Net rental income or (loss) from personal property					
7 Other investment income			01	527.	
8 Gain or (loss) from sales of assets other than inventory			18	104,980.	
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)		0.		31,173.	0.
13 Total. Add line 12, columns (b), (d), and (e)				13	31,173.

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes)

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of.			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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

b If "Yes," complete the following schedule

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

Sign Here

"Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Signature of officer or trustee — Date 12/10/10 — Title SECRETARY

Paid Preparer's Use Only

Preparer's signature — Date 12/13/10 — Check if self-employed ▶ ☒ — Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ RONALD D. SIMPKINS, CPA
1155 W. 4TH STREET, SUITE 214
RENO, NEVADA 89503-5149

EIN ▶

Phone no 775 786-1008

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

2007

Name of organization
CUMMINGS FOUNDATION FOR BEHAVIORAL HEALTH

Employer identification number
30-0163951

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).*

Name of organization
CUMMINGS FOUNDATION FOR BEHAVIORAL HEALTH

Employer identification number
30-0163951

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	NDC GAMMA LP 561 KEYSTONE AVE PMB 305 RENO, NV 89503	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
2	NDC HOLDINGS 561 KEYSTONE AVE PMB 305 RENO, NV 89503	$ 85,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

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	KRAFT FOODS	P	04/05/07	04/05/07
b	290 SHS-REGIONS FINL CORP	P	06/22/07	10/18/07
c	618 SHS-BANCO BILBAO VIZCAYA	P		09/28/07
d	329 SHS-COMPASS BANCSHARES	P		09/12/07
e	660 SHS-HEALTHCARE RLTY	P	08/11/04	04/26/07
f	33 SHS-IDEARC INC.	P	08/11/04	01/19/07
g	1940 SHS-KIMBERLY CLARK DE MEX	P	08/11/04	VARIOUS
h	394 SHS-KRAFT FOODS	P	08/11/04	04/27/07
i	250 SHS-PETROCHINA CO LTD	P	08/11/04	VARIOUS
j	770 SHS-RAYTHEON CO	P	08/11/04	04/27/07
k	860 SHS-REGIONS FINL	P	08/11/04	10/18/07
l	720 SHS-SEMPRA ENERGY	P	08/11/04	04/30/07
m	NONDIVIDEND DISTRIBUTION	P		
n	CAPITAL GAINS DIVIDENDS			
o				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	14.			14.
b	7,831.		9,732.	-1,901.
c	14,417.		10,000.	4,417.
d	23,629.		18,500.	5,129.
e	22,763.		20,229.	2,534.
f	1,031.		958.	73.
g	39,515.		26,287.	13,228.
h	13,187.		6,397.	6,790.
i	47,258.		11,947.	35,311.
j	41,359.		26,296.	15,063.
k	23,222.		26,144.	-2,922.
l	46,062.		25,495.	20,567.
m	2,489.			2,489.
n	4,188.			4,188.
o				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col (h)) Gains (excess of col (h) gain over col (k), but not less than "-0-")	
	(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				**	14.
b				**	-1,901.
c				**	4,417.
d				**	5,129.
e					2,534.
f					73.
g					13,228.
h					6,790.
i					35,311.
j					15,063.
k					-2,922.
l					20,567.
m				**	2,489.
n					4,188.
o					

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 }	2	104,980.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter "-0-" in Part I, line 8	3	10,148.

** (SHORT-TERM)

FORM 990-PF PAGE 1 990-PF

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	BUILDINGS											
27	WINDOW COVERINGS	06 05 06	SL	7.00	16	532.			532.	44.		76.
35	WINDOW SHADES	08 03 07	SL	7.00	16	3,441.			3,441.			205.
	* 990-PF PG 1 TOTAL BUILDINGS					3,973.		0.	3,973.	44.	0.	281.
	FURNITURE & FIXTURES											
5	DESKS	09 25 04	SL	7.00	16	9,910.			9,910.	3,186.		1,416.
6	FURNITURE	10 21 04	SL	7.00	16	9,403.			9,403.	2,910.		1,343.
9	FILING CABINETS	02 06 05	SL	7.00	16	2,719.			2,719.	744.		388.
10	FILING CABINETS	12 15 05	SL	7.00	16	308.			308.	48.		44.
24	FURNITURE	07 20 05	SL	7.00	16	3,915.			3,915.	792.		559.
25	FURNITURE	08 25 05	SL	7.00	16	2,517.			2,517.	480.		360.
	* 990-PF PG 1 TOTAL FURNITURE & FIXTURES					28,772.		0.	28,772.	8,160.	0.	4,110.
	MACHINERY & EQUIPMENT											
1	COMPUTER	09 03 03	SL	5.00	16	960.			960.	640.		192.
3	COPIER	11 02 04	SL	5.00	16	327.			327.	141.		65.
4	COPIER	11 28 04	SL	5.00	16	604.			604.	252.		121.
26	PRINTER	07 27 06	SL	5.00	16	606.			606.	51.		121.
36	PHONE LINE	05 18 07	SL	7.00	16	553.			553.			46.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990-PF PAGE 1 990-PF

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	* 990-PF PG 1 TOTAL MACHINERY & EQUIPMENT					3,050.		0.	3,050.	1,084.	0.	545.
	OTHER											
2	ART	12 04 04	SL	7.00	16	3,070.			3,070.			439.
31	COMPUTERS	02 25 05	SL	5.00	16	6,557.			6,557.			1,311.
32	COMPUTERS	08 11 05	SL	5.00	16	17,600.			17,600.			3,520.
33	FURNITURE	05 20 05	SL	7.00	16	392.			392.			56.
34	FURNITURE	10 09 05	SL	7.00	16	457.			457.			65.
	* 990-PF PG 1 TOTAL OTHER					28,076.		0.	28,076.	0.	0.	5,391.
	DELTA REALTY											
	BUILDINGS											
11	BUILDING	02 07 05	SL	39.00	16	1,524,791.			1,524,791.	74,936.		39,097.
12	SECURITY CAMERAS	02 07 05	SL	7.00	16	7,000.			7,000.	1,917.		1,000.
13	COMPUTER WIRING	02 07 05	SL	7.00	16	6,000.			6,000.	1,643.		857.
	* 990-PF PG 1 TOTAL BUILDINGS					1,537,791.		0.	1,537,791.	78,496.	0.	40,954.
	FURNITURE & FIXTURES											
15	FURNITURE	02 07 05	SL	7.00	16	13,910.			13,910.	3,809.		1,987.
18	WINDOW COVERINGS	02 07 05	SL	7.00	16	2,933.			2,933.	803.		419.
21	GLARE CONTROL RECEPTION AREA	02 07 05	SL	7.00	16	1,196.			1,196.	328.		171.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990-PF PAGE 1 990-PF

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
22	WINDOW COVERINGS	02 07 05	SL	7.00	16	351.			351.	96.		50.
	* 990-PF PG 1 TOTAL FURNITURE & FIXTURES					18,390.		0.	18,390.	5,036.	0.	2,627.
	MACHINERY & EQUIPMENT											
14	TV'S	02 07 05	SL	5.00	16	41,867.			41,867.	16,049.		8,373.
16	VIEWSTATION BUNDLES	02 07 05	SL	5.00	16	67,646.			67,646.	25,931.		13,529.
19	COMPUTERS	02 07 05	SL	5.00	16	47,696.			47,696.	18,283.		9,539.
20	TELEPHONE SYSTEM	02 07 05	SL	5.00	16	35,116.			35,116.	13,461.		7,023.
	* 990-PF PG 1 TOTAL MACHINERY & EQUIPMENT					192,325.		0.	192,325.	73,724.	0.	38,464.
	LAND											
8	LAND	01 01 03	L			289,107.			289,107.			0.
	* 990-PF PG 1 TOTAL LAND					289,107.		0.	289,107.	0.	0.	0.
	OTHER											
17	SIGN	02 07 05	SL	7.00	16	1,219.			1,219.	334.		174.
	* 990-PF PG 1 TOTAL OTHER					1,219.		0.	1,219.	334.	0.	174.
	* 990-PF PG 1 TOTAL - DELTA REALTY					2,038,832.		0.	2,038,832.	157,590.	0.	82,219.
	* GRAND TOTAL 990-PF PG 1 DEPR					2,102,703.		0.	2,102,703.	166,878.	0.	92,546.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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

SOURCE	AMOUNT
BANK OF AMERICA INVESTMENTS	4,653.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	4,653.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
BANK OF AMERICA INVESTMENTS	43,632.	4,188.	39,444.
TOTAL TO FM 990-PF, PART I, LN 4	43,632.	4,188.	39,444.

FORM 990-PF RENTAL INCOME STATEMENT 3

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
OFFICE BUILDING	1	19,200.
TOTAL TO FORM 990-PF, PART I, LINE 5A		19,200.

FORM 990-PF RENTAL EXPENSES STATEMENT 4

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
ASSOCIATION DUES		8,322.	
SECURITY		660.	
PROPERTY TAXES		25,986.	
UTILITIES		5,143.	
INSURANCE		7,052.	
INTERNET		1,620.	
DEPRECIATION		82,219.	
BANK CHARGES		28.	
CABLE		1,707.	
DISPOSAL		538.	

LEGAL		60.	
REPAIRS		3,609.	
SEWER		115.	
WATER		572.	
	- SUBTOTAL - 1		137,631.
TOTAL RENTAL EXPENSES			137,631.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			-118,431.

FORM 990-PF OTHER INCOME STATEMENT 5

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
ROYALTIES	323.	323.	323.
REFUND	204.	204.	204.
TOTAL TO FORM 990-PF, PART I, LINE 11	527.	527.	527.

FORM 990-PF LEGAL FEES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL	53.	0.	0.	0.
TO FM 990-PF, PG 1, LN 16A	53.	0.	0.	0.

FORM 990-PF ACCOUNTING FEES STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	4,468.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	4,468.	0.	0.	0.

FORM 990-PF TAXES STATEMENT 8

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	5,588.	0.	0.	5,029.
FOREIGN	753.	753.	0.	0.
TO FORM 990-PF, PG 1, LN 18	6,341.	753.	0.	5,029.

FORM 990-PF OTHER EXPENSES STATEMENT 9

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
SUPPLIES	3,838.	0.	0.	3,454.
TELEPHONE	7,444.	0.	0.	6,700.
POSTAGE AND SHIPPING	68.	0.	0.	0.
EQUIPMENT RENTAL AND MAINTENANCE	3,369.	3,369.	0.	0.
FEES	250.	250.	0.	0.
JANITORIAL	11,400.	11,400.	0.	0.
CONTRACT LABOR	4,115.	0.	0.	4,115.
INVESTMENT FEES	19,848.	19,848.	0.	0.
REPAIRS AND MAINTENANCE	5,023.	5,023.	0.	0.
CABLE	1,707.	1,707.	0.	0.
INTERNET	1,620.	1,620.	0.	0.
TO FORM 990-PF, PG 1, LN 23	58,682.	43,217.	0.	14,269.

FORM 990-PF CORPORATE BONDS STATEMENT 10

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS	1,063,843.	1,063,843.
TOTAL TO FORM 990-PF, PART II, LINE 10C	1,063,843.	1,063,843.

FORM 990-PF OTHER INVESTMENTS STATEMENT 11

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS-CD	COST	60,494.	60,494.
TOTAL TO FORM 990-PF, PART II, LINE 13		60,494.	60,494.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 12

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER	960.	832.	128.
ART	3,070.	439.	2,631.
COPIER	327.	206.	121.
COPIER	604.	373.	231.
DESKS	9,910.	4,602.	5,308.
FURNITURE	9,403.	4,253.	5,150.
LAND	289,107.	0.	289,107.
FILING CABINETS	2,719.	1,132.	1,587.
FILING CABINETS	308.	92.	216.
BUILDING	1,524,791.	114,033.	1,410,758.
SECURITY CAMERAS	7,000.	2,917.	4,083.
COMPUTER WIRING	6,000.	2,500.	3,500.
TV'S	41,867.	24,422.	17,445.
FURNITURE	13,910.	5,796.	8,114.
VIEWSTATION BUNDLES	67,646.	39,460.	28,186.
SIGN	1,219.	508.	711.
WINDOW COVERINGS	2,933.	1,222.	1,711.
COMPUTERS	47,696.	27,822.	19,874.
TELEPHONE SYSTEM	35,116.	20,484.	14,632.
GLARE CONTROL RECEPTION AREA	1,196.	499.	697.
WINDOW COVERINGS	351.	146.	205.
FURNITURE	3,915.	1,351.	2,564.
FURNITURE	2,517.	840.	1,677.
PRINTER	606.	172.	434.
WINDOW COVERINGS	532.	120.	412.
COMPUTERS	6,557.	1,311.	5,246.
COMPUTERS	17,600.	3,520.	14,080.
FURNITURE	392.	56.	336.
FURNITURE	457.	65.	392.
WINDOW SHADES	3,441.	205.	3,236.
PHONE LINE	553.	46.	507.
TOTAL TO FM 990-PF, PART II, LN 14	2,102,703.	259,424.	1,843,279.

FORM 990-PF OTHER LIABILITIES STATEMENT 13

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
INVESTMENTS-NDC DELTA	42,347.	183,545.
N/P NDC HOLDINGS	96,669.	8,031.
PAYROLL TAXES	0.	384.
TOTAL TO FORM 990-PF, PART II, LINE 22	139,016.	191,960.

FORM 990-PF LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10 STATEMENT 14

NAME OF CONTRIBUTOR	ADDRESS
NDC GAMMA LP	561 KEYSTONE PMB 305, RENO, NV 89503
NDC HOLDINGS	561 KEYSTONE PMB 305, RENO, NV 89503

FORM 990-PF TRANSFERS TO CONTROLLED ORGANIZATIONS STATEMENT 15
PART VII-A, LINE 11A

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO	AMOUNT OF TRANSFER
NDC DELTA REALTY, LLC ADDRESS 4781 CAUGHLIN PARKWAY RENO, NV 89509		19,200.

DESCRIPTION OF TRANSFER

RENTAL INCOME

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO	AMOUNT OF TRANSFER
NDC DELTA REALTY, LLC ADDRESS 4781 CAUGHLIN PARKWAY RENO, NV 89509		14,279.

DESCRIPTION OF TRANSFER

EXPENSES PAID BY CUMMINGS FOUNDATION FOR NDC DELTA REALTY, LLC

TOTAL AMOUNT OF TRANSFERS TO CONTROLLED ORGANIZATIONS	33,479.

FORM 990-PF TRANSFERS FROM CONTROLLED ORGANIZATIONS STATEMENT 16
PART VII-A, LINE 11A

NAME OF CONTROLLED ENTITY	EMPLOYER ID NO
NDC DELTA REALTY, LLC	

ADDRESS

4781 CAUGHLIN PARKWAY
RENO, NV 89509

DESCRIPTION OF TRANSFER

EXPENSES PAID FOR CUMMINGS FOUNDATION FOR BEHAVIORAL HEALTH

	AMOUNT OF TRANSFER
	25,006.
TOTAL AMOUNT OF TRANSFERS FROM CONTROLLED ORGANIZATIONS	25,006.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 17

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
WILLIAM T. O'DONOHUE 4490 MOUNTAINGATE RENO, NV 89509	EXECUTIVE DIRECTOR/EXEC VP 20.00	32,000.	0.	0.
NICHOLAS A. CUMMINGS 561 KEYSTONE AVE. #305 RENO, NV 89503	PRESIDENT 2.00	0.	0.	0.
ANDREW CUMMINGS 90 WILLIAMS ST., SUITE 1002 NEW YORK, NY 10038	VP 1.00	0.	0.	0.
JANET CUMMINGS 4400 N. SCOTTSDALE RD #305 SCOTTSDALE, AZ 85251	SECRETARY 1.00	0.	0.	0.
DOROTHY CUMMINGS 561 KEYSTONE AVE. #305 RENO, NV 89503	TREASURER 2.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		32,000.	0.	0.

FORM 990-PF PART XV - LINE 1A LIST OF FOUNDATION MANAGERS STATEMENT 18

NAME OF MANAGER

NICHOLAS A. CUMMINGS
DOROTHY CUMMINGS

Form **2848** (Rev June 2008)

Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No 1545-0150

For IRS Use Only
Received by
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: *Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address	Social security number(s)	Employer identification number
CUMMINGS FOUNDATION FOR BEHAVIORAL HEALTH 4781 CAUGHLIN PARKWAY RENO, NV 89509		30-0163951
	Daytime telephone number 775-826-3311	Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. / Telephone No. / Fax No. / Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
RONALD D. SIMPKINS 1155 W. 4TH STREET, SUITE 214 RENO, NV 89503	CAF No. 8005-20685R Telephone No. 775-786-1008 Fax No. 775-786-6500
Name and address	CAF No. Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
CIVIL PENALTY	990,990PF	2006,2007,2008, 2009

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific Uses Not Recorded on CAF**. . . ▶ ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, or additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

_____

_____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

Procured

7 **Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

a If you also want the second representative listed to receive a copy of notices and communications, check this box . . . . . ▶ ☐

b If you do not want any notices or communications sent to your representative(s), check this box . . . . . ▶ ☐

8 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document If you **do not** want to revoke a prior power of attorney, check here . . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 **Signature of taxpayer(s).** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature	Date	Title (if applicable)
Dorothy A Cummings	9/9/10	SECRETARY

DOROTHY CUMMINGS — Print Name — PIN Number

CUMMINGS FOUNDATION FOR BEHAVIORAL HEALTH — Print name of taxpayer from line 1 if other than individual

Signature	Date	Title (if applicable)

Print Name — PIN Number

Part II Declaration of Representative

Caution: *Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there, and
- I am one of the following:
  - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below
  - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
  - d Officer - a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee - a full-time employee of the taxpayer.
  - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister)
  - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10 3(d) of Circular 230).
  - h Unenrolled Return Preparer - the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10 7(c)(1)(viii) You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 1 of the instructions.
  - k Student Attorney - student who receives permission to practice before the IRS by virtue of their status as a law student under section 10 7(d) of Circular 230
  - l Student CPA - student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10 7(d) of Circular 230.
  - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230(the authority to practice before the Internal Revenue Service is limited by section 10 3(e))

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions

Designation - Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
b	NEVADA	Mel D. Lemon	10/26/10

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II **Additional (Not Automatic) 3-Month Extension of Time.** You must file original and one copy

Type or print	Name of Exempt Organization		Employer identification number
File by the extended due date for filing the return See instructions	CUMMINGS FOUNDATION FOR BEHAVIORAL HEALTH		30-0163951
	Number, street, and room or suite no If a P.O. box, see instructions. 4781 CAUGHLIN PARKWAY		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. RENO, NV 89509		

Check type of return to be filed (File a separate application for each return):

[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec. 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [ ] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ DOROTHY M. CUMMINGS
  Telephone No. ▶ 775-826-3311 FAX No ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until NOVEMBER 15, 2008.

5 For calendar year 2007, or other tax year beginning _____, and ending _____.

6 If this tax year is for less than 12 months, check reason: [X] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
INCOME AND EXPENSE INFORMATION NEEDED TO COMPLETE RETURN

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	$	
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$	
c	**Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	8c	$	N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ [signature] Title ▶ CPA Date ▶ 8/04/08