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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**
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.

OMB No. 1545-0052

2009For calendar year **2009**, or tax year beginning **December 1, 2008**, , **2009**, and ending **November 30**, **20** **09**G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation Baker Brook Foundation: H Leonard, K Angell, W Leonard, D Leonard co-tees		A Employer identification number 04 6879863
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see page 10 of the instructions) 978 287 4353
	City or town, state, and ZIP code Concord MA 01742		C If exemption application is pending, check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 685,023	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
(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 <input type="checkbox"/>	

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 <i>See Sched D</i>	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	0			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	29	29		
	4 Dividends and interest from securities	19,023	19,023		
	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	19,052	19,052			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest <i>See Sched B</i>				
	18 Taxes (attach schedule) (see page 14 of the instructions)	600			600
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) <i>See Sched C</i>	185			185
	24 Total operating and administrative expenses. Add lines 13 through 23	785			785
25 Contributions, gifts, grants paid	37,368			37,368	
26 Total expenses and disbursements. Add lines 24 and 25	38,153			38,153	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	(19,101)				
b Net investment income (if negative, enter -0-)		19,052			
c Adjusted net income (if negative, enter -0-)					

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Cat. No. 11289X

Form **990-PF** (2009)

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Operating and Administrative Expenses

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RSOSC

See Sched B

See Sched C

4

See Sched E

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		309,298	277,375	277,375
	2 Savings and temporary cash investments				
	3 Accounts receivable ▶				
	Less: allowance for doubtful accounts ▶				
	4 Pledges receivable ▶				
	Less: allowance for doubtful accounts ▶				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see 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				
	10a Investments—U.S. and state government obligations (attach schedule)				
	b Investments—corporate stock (attach schedule)		112,889	112,889	81,801
	c Investments—corporate bonds (attach schedule)		370,814	383,636	325,847
	11 Investments—land, buildings, and equipment: basis ▶				
Liabilities	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 ▶)				
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		793,000	773,900	685,023
	17 Accounts payable and accrued expenses				
	18 Grants payable				
	19 Deferred revenue				
Net Assets or Fund Balances	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)				
	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted		793,000	773,900	
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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 (see page 17 of the instructions)		793,000	773,900	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)		793,000	773,900	

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	793,000
2 Enter amount from Part I, line 27a	2	(19,101)
3 Other increases not included in line 2 (itemize) ▶ <u>rounding errors</u>	3	1
4 Add lines 1, 2, and 3	4	773,900
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	773,900

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 no transactions					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (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)		<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div> </div>		2	0
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):		<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;"> If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8 </div> </div>		3	0

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.

(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))
2008			
2007			
2006			
2005			
2004			
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 2009 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 on page 18.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1		381
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		
3	Add lines 1 and 2	3		381
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		381
6	Credits/Payments:			
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a		996
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		996
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		615
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax 615 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?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		✓
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation 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? <i>If "Yes," attach a detailed description of the activities.</i>		✓
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? <i>If "Yes," attach a conformed copy of the changes.</i>		✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		✓
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	✓	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	✓	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ <u>Massachusetts</u>		
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? <i>If "No," attach explanation</i>	✓	
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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>		✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		✓

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		✓
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	✓	
14	The books are in care of ▶ Herman B. Leonard, Co-Trustee Telephone no. ▶ 978 287 4353 Located at ▶ 267 Main Street / Concord MA ZIP+4 ▶ 01742-2405			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued 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.

	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the 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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	✓
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 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____		
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 20 of the instructions.)	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. ▶ 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2009 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 2009.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2009?	4b	✓

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 page 22 of the 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 22 of the instructions)? **5b**Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ 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** ☒

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? **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 (see page 22 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
Herman B. Leonard 267 Main Street / Concord MA 01742	Co-Trustee / 2	-0-	-0-	-0-
Kathryn A. Angell 267 Main Street / Concord MA 01742	Co-Trustee / 3	-0-	-0-	-0-
Whitney A. Leonard 108B South Bozeman Avenue / Bozeman MT 59795	Co-Trustee / .2	-0-	-0-	-0-
Dana A. Leonard 267 Main Street / Concord MA 01742	Co-Trustee / .2	-0-	-0-	-0-

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 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**

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 23 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 No direct activities -- all activities carried out through grants to 501c(3) organizations	
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 by the foundation during the tax year on lines 1 and 2	Amount
1 No program-related investments	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3	-0-

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 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	343,201
b	Average of monthly cash balances	1b	307,284
c	Fair market value of all other assets (see page 24 of the instructions)	1c	-0-
d	Total (add lines 1a, b, and c)	1d	650,485
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	-0-
3	Subtract line 2 from line 1d	3	650,485
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	9,757
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	640,727
6	Minimum investment return. Enter 5% of line 5	6	32,036

Part XI Distributable Amount (see page 25 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	1	32,036
2a	Tax on investment income for 2009 from Part VI, line 5	2a	381
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	-0-
c	Add lines 2a and 2b	2c	381
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	31,655
4	Recoveries of amounts treated as qualifying distributions	4	-0-
5	Add lines 3 and 4	5	31,655
6	Deduction from distributable amount (see page 25 of the instructions)	6	-0-
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	31,655

Part XII Qualifying Distributions (see page 25 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	38,153
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	-0-
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	-0-
b	Cash distribution test (attach the required schedule)	3b	-0-
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	38,153
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 26 of the instructions)	5	-0-
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	38,153

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				31,655
2 Undistributed income, if any, as of the end of 2009:				
a Enter amount for 2008 only			32,007	
b Total for prior years: 20____, 20____, 20____		-0-		
3 Excess distributions carryover, if any, to 2009:				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e	-0-			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$ <u>38,153</u>				
a Applied to 2008, but not more than line 2a			32,007	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		-0-		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	-0-			
d Applied to 2009 distributable amount				6,146
e Remaining amount distributed out of corpus	-0-			
5 Excess distributions carryover applied to 2009 (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 page 27 of the instructions		-0-		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions			-0-	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				25,509
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	-0-			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	-0-			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	-0-			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, 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) 2009	(b) 2008	(c) 2007	(d) 2006	
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 foundation 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).)

Herman B. Leonard, Co-Trustee

- 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.

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:

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

Form **990-PF** (2009)

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 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					
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)					
13	Total. Add line 12, columns (b), (d), and (e)					

13

(See worksheet in line 13 instructions on page 28 to verify calculations.)

[illegible]

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?

(1) Cash	1a(1)	✓
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(2) Other assets	1a(2)	✓
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(1) Sales of assets to a noncharitable exempt organization	1b(1)	✓
--	-------	---

(2) Purchases of assets from a noncharitable exempt organization	1b(2)		✓
--	-------	--	---

(3) Rental of facilities, equipment, or other assets	1b(3)		✓
--	-------	--	---

(4) Reimbursement arrangements	1b(4)	✓
--	-------	---

(5) Loans or loan guarantees	1b(5)	✓
--	-------	---

(6) Performance of services or membership or fundraising solicitations	1b(6)		✓
--	-------	--	---

c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		✓
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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.

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship
--------------------------	--------------------------	---------------------------------

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.

Date _____

Title

Preparer's
signature

Date

Check if self-employed ► ☐

Preparer's identifying
number (see **Signature** on
page 30 of the instructions)

Firm's name (or yours if self-employed), address, and ZIP code

EIN ►

Phone no.

Schedule A

Baker Brook Foundation

FY 2009

December 1, 2008 – November 30, 2009

Schedule of Professional Fees

FY 2009 Form 990 PF Part I Line 16c

Financial investment advisory fees	0
Total	0

Schedule B

Baker Brook Foundation

FY 2009

December 1, 2008 – November 30, 2009

Schedule of Tax Payments

FY 2009 Form 990 PF Part I Line 18

Federal investment income tax payments	
3/09 estimated tax payment	0
4/09 with 2008 Form 990 PF	0
4/09 estimated tax payment	600
8/09 estimated tax payment	0
Total taxes paid	600

Schedule C

Baker Brook Foundation

FY 2009

December 1, 2008 – November 30, 2009

Schedule of Other Expenses

FY 2009 Form 990 PF Part I Line 23

State Registration Fee	35
Other legal expenses	0
Banking Fee	150
Total Other Expenses	185

Schedule D

Baker Brook Foundation
FY 2009

December 1, 2008 – November 30, 2009

Statement of Revenues and Expenses

FY 2009 Form 990 PF Part I

		Actual	IRS Basis
Revenues			
Gifts		0	
Non-capital gains investment income			
Int on savings	29		
Div and int from sec	19,023		
Total		19,052	19,052
Capital gains investment income		0	0
Total Revenues		19,052	19,052

Contributions and Expenses

Contributions Paid

AIDS Action Committee of MA	0
AFS- USA	500
The Afghan Women's Mission	0
Alaska Conservation Foundation	1,000
Americans for Peace Now	500
Boston Inner City Outings	0
Boston Women's Fund	500
Casa Myrna Vasquez	500
Central Asia Institute	250
Concord Academy	0
Defenders of Wildlife	1,500
Doctors w/out Borders	0
Earthjustice	1,000
Environmental Defense Fund	2,000
Facing History and Ourselves	0
Feminist Majority Foundation	1,000
Gay and Lesbian Alliance Against	3,250
Global Fund for Women	1,500
Going to the Sun Institute	0
Grassroots International	500
Greater Yellowstone Coalition	2,868
The American Fund for Charities	500
High Mountain Institute	250
Indian Law Resource Center	2,000
Mercy Corps	2,000
Mountain Institute	250
NARAL Pro Choice America Fndr	1,500

National Center for Lesbian Right	3,500
National Parks Conservation Assc	1,000
National Resources Defense Cou	2,000
Peaceful Tomorrows	250
People for the American Way Fnc	1,000
Planned Parenthood Federation c	2,500
RESTORE The North Woods	0
Save Darfur Coalition	0
Sierra Club Foundation	0
Medical Stdents for Choice	1,000
The American Chestnut Foundati	1,000
The 21st Century Foundation	1,000
Vermont Land Trust	0
Vermont Natural Resources Cour	250
Wild Things Unlimited	500
Wilderness Society	0

Total Contributions Paid	37,368	37,368
--------------------------	--------	--------

Expenses

Investment advisory fees	0
Investment interest	0
Fed 2% inv inc excise tax	600
Other expenses:	
State registration fee	35
Banking fee	150
Legal expenses	0

Total Expenses	785	785
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Total Expenses and Contributions	38,153	38,153
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Excess of Revenues over Contributions and Expenses	-19,101	-19,101
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Schedule E

Baker Brook Foundation

FY 2009

December 1, 2008 -- November 30, 2009

Statement of Assets and Liabilities

FY 2009 Form 990 PF Part II

	At Market Value	At Book Value	At Donor's Basis
Cash and Cash Equivalent	310,443	310,443	310,443
Less Checks Outstanding	33,068	33,068	33,068
Net Cash due from Unsettled Trades	0	0	0
Total, Cash Assets	277,375	277,375	277,375
Bonds (Eaton Vance Mut Fund)	325,847	383,636	383,636
Equities	81,801	112,889	47,764
Total, All Financial Assets	685,023	773,900	708,775

Schedule F

Baker Brook Foundation
FY 2009

December 1, 2008 -- November 30, 2009

Schedule of Corporate Investments

FY 2009 Form 990 PF Part II Lines 1, 10b, 10c

	Book Value	Market Value
Cash and Cash Equivalent	310,443	310,443
Less Checks Outstanding	33,068	33,068
Net Cash due from Unsettled Trades	0	0
<hr/>		
Total, Cash Assets	277,375	277,375
Bonds (Eaton Vance Mut Fund)	383,636	325,847
Equities	112,889	81,801
<hr/>		
Total, All Financial Assets	773,900	685,023

Summary of Equity Assets:

			Totals	112,889		81,801
Purch Date	Shares	Company	Basis	Tot Basis	Mkt Price	Mkt Val
Donor stock:						
23-Apr-99	2000	Comverse	32 5625	65,125	8.80	17,600
Acquired Stock:						
(insert below this row)						
26-Dec-00	40	3M Company	56 3687	2,254.75	77.44	3,098
27-Dec-00	12	3M Company	56.07095	672.85	77.44	929
21-Feb-01	110	ConocoPhillips	28.06385	3,087.02	51.77	5,695
21-Mar-01	110	ConocoPhillips	27.4384	3,018.22	51.77	5,695
28-Jun-01	90	ConocoPhillips	27.7824	2,500.42	51.77	4,659
26-May-99	180	Exxon Mobil	40.40625	7,273.13	75.07	13,513
7-Dec-01	25	Johnson & Johnson	56.5781	1,414.45	62 84	1,571
13-Dec-01	24	Johnson & Johnson	56.5026	1,356.06	62 84	1,508
20-Dec-01	5	Johnson & Johnson	58.6117	293.06	62.84	314
9-Nov-99	120	Pepsico Inc	33.7432	4,049.18	62.22	7,466
28-Dec-99	130	Pepsico Inc	35.0983	4,562.78	62.22	8,089

28-Aug-01	26 Pepsico Inc NC	47.3228	1,230.39	62.22	1,618
29-Aug-01	34 Pepsico Inc NC	46.8858	1,594.12	62.22	2,115
13-Nov-01	13 Pepsico Inc NC	48.8218	634.68	62.22	809
26-Apr-02	7 Pepsico Inc NC	52.5443	367.81	62.22	436
11-Jul-01	70 Pfizer Inc	40.0447	2,803.13	18.17	1,272
28-Sep-01	75 Pfizer Inc	36.8412	2,763.09	18.17	1,363
15-Aug-02	68 Pfizer Inc	33.7093	2,292.23	18.17	1,236
23-Aug-02	21 Pfizer Inc	34.9137	733.19	18.17	382
15-Oct-02	26 Pfizer Inc	31.7736	826.11	18.17	472
18-Sep-02	50 Pfizer Inc	39.9175	1,995.88	18.17	909
25-Oct-02	58 Pfizer Inc	34.0235	2,041.41	18.17	1,054

(insert above this row)

Schedule G

Baker Brook Foundation

FY 2009

December 1, 2008 -- November 30, 2009

Schedule of Capital Gains and Losses

FY 2009 Form 990 PF Part IV

Totals	0.00	0 00	0 00
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Purch Date	Shares	Company	Basis	Tot Basis	Sale Date	Sale Price	Sale Cst	Proceeds	Gain/Loss
------------	--------	---------	-------	-----------	-----------	------------	----------	----------	-----------

(add below this line)

(add above this line)

Schedule H

Baker Brook Foundation

FY 2009

December 1, 2008 -- November 30, 2009

Schedule of Grants and Contributions Paid

FY 2009 Form 990 PF Part XV line 3a

Index	Name of Organization	Relnshp to mgr or contributor	Status	Purpose	Amount
1	AIDS Action Committee of MA 294 Washington Street Boston, MA 02108	none		prevent new HIV infections & optimize health of those infected	0
2	AFS- USA P O Box 1857 Merrfield, VA 22116	none	501c(3)	build worldwide understanding	500
3	The Afghan Women's Mission 260 S Lake Avenue Pasadena, CA 91101	none	501c(3)	health and education programs for Afghan women	0
4	Alaska Conservation Foundation 441 West Fifth Avenue, Suite 402 Anchorage, AK 99501	none	501c(3)	protect Alaskan ecosystems	1,000
5	Americans for Peace Now 1815 H Street, NW Washington, D C 20006	none	501c(3)	respect rights as seek comprehensive political settlement in Mid-East	500
6	Boston Inner City Outings Massachusetts Sierra Club 100 Boylston Street Boston, MA 02116	none	501c(3)	provide urban children with outdoor environmental opportunities	0
7	Boston Women's Fund 14 Beacon Street Suite 805 Boston MA 02108	none	501c(3)	women's empowerment grants	500
8	Casa Myrna Vasquez PO Box 180019 Boston, MA 02118	none	501c(3)	eradicate violence against women and children and work for social justice	500
9	Central Asia Institute 617 South 5th Avenue Bozeman, MT 59715	none	501c(3)	community-initiated health and education programs	250
10	Concord Academy 166 Main Street Concord, MA 01742	none	501c(3)	create and enhance diversity within school community	0
11	Defenders of Wildlife P O Box 1553 Merrifield VA 22116	none	501c(3)	conserve native wild animals and protect habitats	1,500

12 Doctors w/out Borders 6 East 39th Street, 8th Floor New York NY 10016	none	501c(3)	medical and humanitarian relief	0
13 Earthjustice 426 17th Street, 6th Floor Oakland, CA 94612	none	501c(3)	protect national parks, wildlife habitat, achieve enviro justice	1,000
14 Environmental Defense Fund PO Box 5055 Hagerstown, MD 21741	none	501c(3)	protect & defend natural environment & wildlife	2,000
15 Facing History and Ourselves 16 Hurd Road Brookline, MA 02445	none	501c(3)	education for humane democratic citizenry through historical lessons	0
16 Feminist Majority Foundation 1699 Wilson Boulevard, Suite 801 Arlington, VA 22209	none	501c(3)	empowerment of women and ending Afghan gender apartheid	1,000
17 Gay and Lesbian Alliance Against Def 5455 Wilshire Boulevard #1500 Los Angeles CA 90036	none	501c(3)	promote and ensure fair, inclusive representation as means to eliminate homophobia	3,250
18 Global Fund for Women 1375 Sutter Street, Suite 400 San Francisco, CA 94109	none	501c(3)	women's rights organizations worldwide grants	1,500
19 Going to the Sun Institute c/o Vicki Privett (Sec'y/Treas) 25857 Anthony Road Arcadia, IN 46030	none	501c(3)	preservation of and education about Blackfeet history and culture	0
20 Grassroots International 179 Boylston Street Boston, MA 02130	none	501c(3)	promote global justice through partnerships with social change organizations	500
21 Greater Yellowstone Coalition PO Box 1874 Bozeman MT 59771	none	501c(3)	conserve and protect Greater Yellowstone ecosystem	2,868
22 The American Fund for Charities c/o Chapel & York Limited PMB#293 601 Pennsylvania Ave NW Suite 900, South Building Washington, DC 20004	none	501c(3)	supporting good causes worldwide	500
23 High Mountain Institute PO Box 970 Leadville, CO 80461	none	501c(3)	educate for wilderness leadership and increased understanding of wilderness	250
24 Indian Law Resource Center 602 North Ewing Street Helena MT 58601	none	501c(3)	legal assistance to Native tribes and nations	2,000
25 Mercy Corps Dept. W PO Box 2669 Portland OR 97208	none	501c(3)	humanitarian relief & development programs	2,000

26 Mountain Institute 1828 L St NW Washington, DC 20036	none	501c(3)	advance mountain cultures & preserve mountain environments	250
27 NARAL Pro Choice America Fndn 1156 Fifteenth St , NW Suite 700 Washington, DC 20005	none	501c(3)	various activities in support of reproductive freedom and choice	1,500
28 National Center for Lesbian Rights 870 Market Street San Francisco CA 94102	none	501c(3)	advance legal and human rights of lesbian, gay, bisexual, and transgender people	3,500
29 National Parks Conservation Assc 1300 19th Street, NW Washington, DC 20036	none	501c(3)	protect & enhance national park system	1,000
30 National Resources Defense Council 40 West 20th St New York, NY 10011	none	501c(3)	environmental sustainability & justice	2,000
31 Peaceful Tomorrows 5111Telegraph #185 Oakland, CA 94609	none	501c(3)	seek peaceful options in search for justice by identifying commonality with other people	250
32 People for the American Way Fnd 2000 M St , NW Washington, DC 20036	none	501c(3)	affirm respect for diversity & equal justice	1,000
33 Planned Parenthood Federation of Amer 434 West 33rd St New York, NY 10001	none	501c(3)	reproductive health care services & education	2,500
34 RESTORE The North Woods P.O Box 1009 Concord, MA	none	501c(3)	restore the north Maine woods and native animals	0
35 Save Darfur Coalition PO Box 18176 Washington DC 20036	none	501c(3)	help people of Darfur through peace-making and humanitarian relief	0
36 Sierra Club Foundation 85 Second Street, Suite 750 San Francisco, CA 94105	none	501c(3)	protect and restore the environment	0
37 Medical Students for Choice PO Box 5632 Montgomery AL 36177	none	501c(3)	ensuring full range of reproductive health care choices	1,000
38 The American Chestnut Foundation 469 Main Street PO Box 4044 Bennington VT 05201	none	501c(3)	restore American chestnut to Eastern forests	1,000
39 The 21st Century Foundation 271 West 125th St., Suite 302 New York, New York 10027	none	501c(3)	hurricane relief, recovery, & rebuilding	1,000

40 Vermont Land Trust 8 Bailey Avenue Montpelier, VT 05602	none	501c(3)	conserve Vermont land	0
41 Vermont Natural Resources Council 9 Bailey Avenue Montpelier VT 05602	none	501c(3)	protect Vermont's natural resources and environment	250
42 Wild Things Unlimited PO Box 1522 Bozeman, MT 59771	none	501c(3)	increase effectiveness of wildlife m	500
43 Wilderness Society 1615 M Street, NW Washington, DC 20036	none	501c(3)	preserve wilderness and wildlife	
Total Contributions and Grants Paid				37,368