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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

2009

For calendar year 2009, or tax year beginning , and ending

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
ESTATE OF BENJAMIN B. LEWIS
C/O HERBERT G. KOEHLER, CO-TRUSTEE

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
35 EUNICE AVENUE

City or town, state, and ZIP code
FAIRFIELD CT 06824

A Employer identification number
06-6038309

B Telephone number (see page 10 of the instructions)
203-255-1886

C If exemption application is pending, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 2,121,526

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

Part I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue 1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check ▶ ☒ if the foundation is **not** required to attach Sch. B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	49,034	49,034		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	7,734			
b	Gross sales price for all assets on line 6a 852,528				
7	Capital gain net income (from Part IV, line 2)		7,734		
8	Net short-term capital gain			0	
9	Income modifications				
10a	Gross sales less returns & allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule) Stmt 1	-2,540			
12	**Total.** Add lines 1 through 11	54,228	56,768	0	
Operating and Administrative Expenses 13	Compensation of officers, directors, trustees, etc.	18,000	10,698		7,302
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) Stmt 2	5,272	3,163		2,109
c	Other professional fees (attach schedule) Stmt 3	13,255	13,255		
17	Interest				
18	Taxes (attach schedule) (see page 14 of the instructions) Stmt 4	1,063	675		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (att. sch) Stmt 5	935	530		405
24	**Total operating and administrative expenses.** Add lines 13 through 23	38,525	28,321		9,816
25	Contributions, gifts, grants paid	130,300			130,300
26	**Total expenses and disbursements.** Add lines 24 and 25	168,825	28,321	0	140,116
27	Subtract line 26 from line 12:				
a	**Excess of revenue over expenses and disbursements**	-114,597			
b	**Net investment income** (if negative, enter -0-)		28,447		
c	**Adjusted net income** (if negative, enter -0-)			0	

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

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22

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	4,455	4,877	
	2	Savings and temporary cash investments	168,877	90,180	
	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 (att. 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) See Stmt 6	1,967,062	1,936,901	2,121,526
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment: basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	2,140,394	2,031,958	2,121,526
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶** ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		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	2,140,394	2,031,958	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	2,140,394	2,031,958	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	2,140,394	2,031,958	

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	2,140,394
2	Enter amount from Part I, line 27a	2	-114,597
3	Other increases not included in line 2 (itemize) ▶ See Statement 7	3	6,161
4	Add lines 1, 2, and 3	4	2,031,958
5	Decreases not included in line 2 (itemize) ▶ See Statement 8	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,031,958

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	FD&M-SCHWAB SCHED.	P		
b	FD&M-SCHWAB SCHED.	P		
c	NUSTAR ENERGY LP	P		
d	CAPITAL GAIN DISTRIBUTIONS			
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	404,916		318,753	86,163
b	445,919		526,033	-80,114
c			8	-8
d	1,693			1,693
e				

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				86,163
b				-80,114
c				-8
d				1,693
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 }	2	7,734
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8	3	86,163

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

1 Enter the appropriate amount in each column for each year; see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	136,999	2,425,828	0.056475
2007	150,531	2,868,243	0.052482
2006	133,318	2,494,258	0.053450
2005	126,519	2,314,604	0.054661
2004	107,957	2,157,547	0.050037

2	**Total** of line 1, column (d)	2	0.267105
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	0.053421
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	2,016,445
5	Multiply line 4 by line 3	5	107,721
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	284
7	Add lines 5 and 6	7	108,005
8	Enter qualifying distributions from Part XII, line 4	8	140,116

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 ▶ ☐ 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 ▶ ☒ and enter 1% of Part I, line 27b	1	284
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	284
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	284
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009 — 6a: 1,696		
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	1,696
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	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	1,412
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 1,412 **Refunded** ▶	11	0

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 page 19 of the instructions for definition)?	1b		X
	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.			
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. ▶ $ ______ **(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? 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 page 19 of the instructions) ▶ CT			
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 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? 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	10		X

Part VII-A Statements Regarding Activities (continued)

			Yes	No
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		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	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 ▶ HERBERT G. KOEHLER Telephone no. ▶ 203-255-1886
35 EUNICE AVE
Located at ▶ FAIRFIELD, CT ZIP+4 ▶ 06824

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 |

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 20 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 2009? N/A	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? ☐ Yes ☒ 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.) 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. ▶ 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? ☐ Yes ☒ 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.) 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 2009?	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)? (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)? N/A | 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? 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 "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? 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 (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
PHYLLIS W. MARSILIUS 340 SAILORS LANE	BRIDGEPORT CT 06605	TRUSTEE 0.63	6,000	0	0
HERBERT G. KOEHLER 35 EUNICE AVENUE	FAIRFIELD CT 06824	TRUSTEE 0.73	6,000	0	0
W. PARKER SEELEY, JR. 855 MAIN STREET	BRIDGEPORT CT 06604	TRUSTEE 0.90	6,000	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 ▶

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 ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see 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 N/A	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3 ▶	

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	1,955,600
b	Average of monthly cash balances	1b	91,552
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	2,047,152
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	2,047,152
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	30,707
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,016,445
6	**Minimum investment return.** Enter 5% of line 5	6	100,822

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	100,822
2a	Tax on investment income for 2009 from Part VI, line 5 — 2a: 284		
b	Income tax for 2009. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	284
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	100,538
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	100,538
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	100,538

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	140,116
b	Program-related investments—total from Part IX-B	1b	
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	140,116
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	284
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	139,832

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					100,538
2 Undistributed income, if any, as of the end of 2009:					
a Enter amount for 2008 only					
b Total for prior years: 20 ____ , 20 ____ , 20 ____					
3 Excess distributions carryover, if any, to 2009:					
a From 2004					
b From 2005	1,688				
c From 2006	21,453				
d From 2007	31,365				
e From 2008	19,096				
f **Total** of lines 3a through e		73,602			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $ 140,116					
a Applied to 2008, but not more than line 2a					
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)					
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)					
d Applied to 2009 distributable amount					100,538
e Remaining amount distributed out of corpus		39,578			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a).)					
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		113,180			
b Prior years' undistributed income. Subtract line 4b from line 2b					
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed					
d Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions					
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions					
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010					0
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)					
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)					
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a		113,180			
10 Analysis of line 9:					
a Excess from 2005	1,688				
b Excess from 2006	21,453				
c Excess from 2007	31,365				
d Excess from 2008	19,096				
e Excess from 2009	39,578				

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).)

N/A

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

N/A

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

Check here ▶ [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 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.

PHYLLIS MARSILIUS 203-334-7574
340 SAILORS LANE BRIDGEPORT CT 06605

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

See Statement 9

c Any submission deadlines:

N/A

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

PUBLIC CHARITIES IN GREATER BRIDGEPORT, CT. AREA

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE ATTACHED LIST		PUBLIC	AID THE ORGANIZATION'S EFFORTS IN THE GREATER BRIDGEPORT, CT AREA, TO HELP INDIVIDUALS, FAMILIES AND CHILDREN IN NEED.	130,300
Total ▶ 3a				130,300
b Approved for future payment				
N/A				
Total ▶ 3b				

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 (See page 28 of the instructions)
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	49,034	
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			18	7,734	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b NUSTAR ENERGY, L.P.			14	-771	
c ENTERPRISE PROD. PTNS LP			14	-1,769	
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0		54,228	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 54,228

(See worksheet in line 13 instructions on page 28 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). (See page 29 of the instructions)
N/A	

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.

Herbert G Koehler | 7/2/10 | Co-TRUSTEE

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature	Herbert G Koehler HERBERT G. KOEHLER	Date 06/23/10	Check if self-employed ☒	Preparer's identifying number (see Signature on page 30 of the instructions) [redacted]
Firm's name (or yours if self-employed), address, and ZIP code	H. G. Koehler & Company 35 Eunice Avenue Fairfield, CT 06824-6820		EIN Phone no 203-255-1886

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

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
NUSTAR ENERGY, L.P.	$ -771	$	$
ENTERPRISE PROD. PTNS LP	-1,769		
Total	$ -2,540	$ 0	$ 0

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
TAX RETURN FEES-H.G. KOEHLER&CO.	$ 5,272	$ 3,163	$	$ 2,109
Total	$ 5,272	$ 3,163	$ 0	$ 2,109

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT MANAGEMENT SERVICES	$ 13,255	$ 13,255	$	$
Total	$ 13,255	$ 13,255	$ 0	$ 0

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FORM 990 PF TAX DEPOSITS	$ 388	$	$	$
FOREIGN TAXES	675	675		
Total	$ 1,063	$ 675	$ 0	$ 0

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
Expenses				
PROBATE COURT FEE	810	405		405
FIDELITY BOND	125	125		
Total	$ 935	$ 530	$ 0	$ 405

Federal Statements

Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CORPORATE STOCK				
	$ 1,967,062	$ 1,936,901		$ 2,121,526
Total	$ 1,967,062	$ 1,936,901		$ 2,121,526

Statement 7 - Form 990-PF, Part III, Line 3 - Other Increases

Description	Amount
TAX VS. BOOK DIFFERENCES:	$
FOREIGN TAX	675
PARTNERSHIP INCOME	2,573
CAPITAL GAIN DISTRIBUTION	8
DIVIDENDS & INTEREST	365
OTHER INCOME	2,540
Total	$ 6,161

Statement 8 - Form 990-PF, Part III, Line 5 - Other Decreases

Description	Amount
TAX VS BOOK DIFERENCES:	$
INTEREST	
CAPITAL GAIN	
ORDINARY BUSINESS INCOME	
Total	$ 0

Statement 9 - Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description
DESCRIPTION OF PROGRAM, PROGRAM ACHEIVEMENT AND LATEST FINANCIALS

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description
PUBLIC CHARITIES IN GREATER BRIDGEPORT, CT. AREA

FINANCIAL DESIGN & MANAGEMENT, INC.
PORTFOLIO APPRAISAL
BENJAMIN B. LEWIS TRUST
Schwab # 1107-1668
December 31, 2009

Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Unit Income	Annual Income	Cur. Yield
COMMON STOCK									
400	3M COMPANY	60.02	24,008.95	82.67	33,068 00	1 5	2 000	800 00	2 4
2,356	A T & T INC NEW	4 69	11,053 08	28.03	66,038 68	3 0	1 640	3,863 84	5 9
500	ALLSTATE CORP	55 52	27,759 95	30 04	15,020 00	0.7	0 960	480 00	3 2
400	AVALONBAY CMNTYS INC REIT	45 02	18,008.95	82 11	32,844 00	1 5	3 570	1,428.00	4.3
1,000	BANK OF NY MELLON CP NEW	0 98	978.26	27 97	27,969.97	1 3	0 800	800.00	2 9
6	BERKSHIRE HATHAWAY CL B	3,981.49	23,888.95	3,286 00	19,716 00	0.9	0 000	0.00	0 0
400	BOEING CO	59 62	23,848.95	54.13	21,652 00	1.0	1.600	640.00	3 0
500	CATERPILLAR INC	55.02	27,508.95	56.99	28,495 00	1 3	1 000	500 00	1 8
800	CHEVRON CORP	3.02	2,418.44	76.99	61,592.00	2.8	2.600	2,080.00	3 4
1,100	CISCO SYSTEMS INC	15 51	17,058.95	23.94	26,334.00	1.2	0 000	0.00	0 0
500	CONOCOPHILLIPS	65 36	32,678.45	51.07	25,535.00	1.2	1.880	940 00	3 7
500	DEERE & CO	34.02	17,008 95	54 09	27,045 00	1 2	1.120	560.00	2.1
400	DEVON ENERGY CP NEW	73 02	29,209 95	73 50	29,400.00	1.3	0.640	256 00	0.9
300	DIAGEO PLC	50 03	15,008.95	69 41	20,823.00	0.9	2.020	606.00	2.9
1,000	DTE ENERGY CO	34.41	34,414 56	43.59	43,590.00	2 0	1 880	1,880 00	4 3
171	EASTMAN CHEMICAL CO	1.77	303.29	60.24	10,300.98	0 5	1.760	300.96	2 9
500	EMERSON ELECTRIC CO	27.69	13,843 95	42.60	21,300.00	1 0	1.530	765 00	3 6
800	ENTERPRISE PRD PRTNRS LP	25.01	20,008.95	31.41	25,128 00	1.1	2.210	1,768 00	7 0
1,200	EXXON MOBIL CORP	0.55	665.53	68.19	81,828.00	3.7	1 600	1,920.00	2 3
1	FAIRPOINT COMM INC	0.00	0 00	0 03	0.03	0.0	0 000	0.00	0 0
800	GEN. ELECTRIC CO	35.52	28,419 90	15 13	12,104 00	0.5	0.400	320 00	2 6
200	GOLDMAN SACHS GROUP INC	217.40	43,479 35	168 84	33,768 00	1.5	1.080	216 00	0 6
700	HOME DEPOT INC	40.51	28,359 95	28.93	20,251 00	0.9	0.900	630 00	3.1
640	HONEYWELL INTL	7.45	4,768.00	39.20	25,088 00	1.1	0.750	480.00	1 9
500	IL. TOOL WORKS INC	35 02	17,508.95	47 99	23,995 00	1.1	1.240	620.00	2.6
600	INGERSOLL RAND CL A NEWF IRELAND	18.50	11,101 63	35.74	21,444 00	1.0	0 820	492.00	2 3
200	INTL BUSINESS MACHINES	90.04	18,008 95	130 90	26,180 00	1.2	2.200	440 00	1.7
1,500	ISHARES MSCI PACIFIC EX-JAPAN	41.32	61,973.25	41 37	62,055.00	2.8	0.000	0 00	0.0
500	LOWES COS INC	29 37	14,684 95	23.39	11,695 00	0.5	0.160	80 00	0.7
500	MEDTRONIC INC	30.15	15,073.80	43 98	21,990.00	1 0	0 250	125 00	0 6
1,000	MICROSOFT CORP	18.01	18,008 95	30 48	30,480.00	1.4	0 520	520 00	1 7
500	MID CAP S P D R TRUST UNIT SER 1	159.62	79,808 95	131.74	65,870 00	3.0	0 000	0.00	0.0
400	NUSTAR ENERGY LP	49 85	19,941.85	56.09	22,436 00	1 0	3.200	1,280 00	5.7
400	PEPSICO INC	55.02	22,008 95	60.80	24,320 00	1.1	1 700	680.00	2 8
2,000	PROSHS ULTRASHORT LEHMAN 20+ YR TRSRY	46.00	92,008.95	49 88	99,760 00	4 5	0 000	0.00	0 0
300	PUBLIC STORAGE REIT	47 53	14,258.95	81 45	24,435 00	1 1	2 200	660 00	2 7
800	RAYONIER INC REIT	31 01	24,808 95	42.16	33,728 00	1 5	2 240	1,792.00	5 3
2,000	REAVES UTILITY INCOME FD	19.35	38,690.48	18 56	37,120 00	1.7	1 250	2,500 00	6.7
500	UNITED TECH CORP	50 02	25,008 95	69 41	34,705 00	1 6	1 540	770 00	2 2
2,000	VANGUARD INFO TECH	51.82	103,648 95	54 87	109,740 00	5 0	0.000	0 00	0 0
2,000	VANGUARD INTL EQTY INDEX FTSE ALL WORLD EX	54 83	109,669.90	43 61	87,220 00	3 9	0 000	0 00	0 0
600	VANGUARD SMALL CAP GRWTH	42 01	25,208 95	59 87	35,922 00	1 6	0 000	0 00	0 0
2,200	VERIZON COMM.	7 55	16,605 09	33.13	72,886 00	3.3	1.720	3,784 00	5 2
800	WALGREEN CO	39 01	31,209 95	36 72	29,376 00	1 3	0 452	361 60	1 2
			1,203,942 56		1,584,247 66	71 5		35,338 40	2 2

GNMA									
224	GOVT NATL MTG 7 5%30 REMIC FACTOR= 0.113328440000 7 500% Due 01-20-30	101 04	226 64	108.77	244 00	0 0	7 500	16 82	6 9
			226.64		244 00	0 0		16 82	6 9
OTHER ASSETS									
1,000	CLAYMORE EXCH TRADED FD BNY BRIC ETF	53.26	53,259.95	42 46	42,460 00	1 9			
4,250	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	70 32	298,870 65	35 05	148,962 50	6.7			
508	VORNADO REALTY TRUST REIT	34.35	17,451.75	69 94	35,529 52	1.6			
			369,582.35		226,952 02	10 2			
CASH AND EQUIVALENTS									
	SCHWAB M M.		95,056.99		95,056.99	4.3	0 250	237 64	0.2
			95,056.99		95,056.99	4.3		237.64	0.2
FHLMC									
422	FED HM LN MTG 7%21 REMIC FACTOR= 0.032512410000 7.000% Due 05-15-21	99.66	421 03	107 31	453.36	0.0	7 000	29.57	6.5
618	FED HM LN MTG 8 5%21 REMIC FACTOR= 0.031082230000 7 000% Due 11-15-21	99.73	616.29	110.29	681.54	0 0	7.000	43 26	6 3
115	FED HM LN MTG 7%21 REMIC FACTOR= 0.037819290000 7 000% Due 11-15-21	98.66	113.11	107 52	123 27	0.0	7 000	8.03	6 5
7,046	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	100.00	7,045.85	103.95	7,324 16	0.3	5 500	387.51	5 3
334	FED HM LN MTG 5%32 REMIC FACTOR= 0 054160840000 5.000% Due 02-15-32	99.71	333.37	99 95	334.14	0.0	5 000	16.72	5 0
27,000	FED HM LN MTG 5%33 REMIC FACTOR= 1 000000000000 5 000% Due 06-15-33	100.25	27,067 50	100 32	27,085.13	1.2	5 000	1,350 00	5 0
8,000	FED HM LN MTG 5.5%33 REMIC FACTOR= 1 000000000000 5 500% Due 11-15-33	100 00	8,000 00	100.74	8,059.17	0 4	5.500	440 00	5 5
			43,597.15		44,060 77	2 0		2,275.08	5.2
MUTUAL FUND									
5,305.759	DODGE & COX INTL STOCK FUND	39.82	211,292.95	31.85	168,988.42	7.6	0.130	689 75	0.4
4,685.319	RYDEX ENERGY FUND INV CL	23.11	108,259.32	20.71	97,032 96	4.4	0.032	148.99	0 2
			319,552 27		266,021.38	12.0		838.74	0 3
TOTAL PORTFOLIO			**2,031,957.97**		**2,216,582.83**	**100.0**		**38,706.68**	**1.7**

FINANCIAL DESIGN & MANAGEMENT, INC.
REALIZED GAINS AND LOSSES
BENJAMIN B. LEWIS TRUST
Schwab # 1107-1668
From 01-01-09 Through 12-31-09

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
01-01-80	01-08-09	400	EXXON MOBIL CORP	222	31,599		31,377
10-04-06	01-15-09	3	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	3	3		0
10-04-06	01-15-09	6	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	6	6		0
10-04-06	01-15-09	1	FED HM LN MTG 7%21 REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	1	1		0
10-04-06	01-15-09	24	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	24	24		0
10-04-06	01-20-09	6	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000 7 500% Due 01-20-30	6	6		0
10-04-06	01-25-09	37	FED HM LN MTG 7 000% Due 12-25-21	37	37		0
01-07-09	02-10-09	100	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	6,801	8,003	1,202	
01-01-80	02-12-09	200	CHEVRON CORP	605	13,917		13,313
01-01-80	02-12-09	200	EXXON MOBIL CORP	111	14,833		14,722
10-04-06	02-15-09	4	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	4	4		0
10-04-06	02-15-09	6	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7.000% Due 05-15-21	6	6		0
10-04-06	02-15-09	24	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	24	24		0
12-31-06	02-17-09	400	QUEST DIAGNOSTIC INC	21,210	20,155		-1,055
01-11-07	02-17-09	200	QUEST DIAGNOSTIC INC	10,210	10,078		-132
01-07-09	02-17-09	200	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	13,601	17,321	3,720	
10-04-06	02-20-09	2	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000 7 500% Due 01-20-30	2	2		0
01-07-09	02-24-09	200	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	13,601	18,157	4,556	
10-04-06	02-25-09	8	FED HM LN MTG 7 000% Due 12-25-21	8	8		0
01-07-09	03-10-09	700	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	47,604	73,111	25,507	
01-07-09	03-12-09	300	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	20,402	28,101	7,699	
01-08-09	03-12-09	400	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	28,004	37,468	9,464	
10-04-06	03-15-09	3	FED HM LN MTG 8 5%21 REMIC FACTOR= 0.031082230000 7.000% Due 11-15-21	3	3		0
10-04-06	03-15-09	17	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	17	17		0
10-04-06	03-15-09	1	FED HM LN MTG 7%21 REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	1	1		0
10-04-06	03-15-09	24	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	24	24		0
10-04-06	03-15-09	1,824	FED HM LN MTG 5 500% Due 07-15-34	1,832	1,824		-7
01-08-09	03-16-09	600	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	42,005	52,341	10,335	

10-04-06	03-20-09	1	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000 7 500% Due 01-20-30	1	1		0
10-04-06	03-25-09	1,957	FED HM LN MTG 5 500% Due 03-25-35	1,967	1,957		-10
10-04-06	03-26-09	1	FED HM LN MTG 7 000% Due 12-25-21	1	0		-1
05-09-07	03-27-09	361	ISHARES DJ SELECT DIV FD SELECT DIVIDEND I	27,104	11,646		-15,458
05-09-07	03-27-09	639	ISHARES DJ SELECT DIV FD SELECT DIVIDEND I	47,976	20,615		-27,361
12-21-07	03-27-09	300	WISDOMTREE DIEFA	20,701	9,650		-11,052
12-21-07	03-27-09	700	WISDOMTREE DIEFA	48,303	22,516		-25,788
12-21-07	03-27-09	1,000	WISDOMTREE DIEFA	69,005	32,165		-36,840
03-25-09	03-27-09	1,000	ISHARES TR RUSSELL 1000 GRTH INDEX FD	35,099	35,981	882	
05-09-07	03-27-09	100	RYDEX S&P EQUAL WEIGHT	5,179	2,589		-2,590
05-09-07	03-27-09	300	RYDEX S&P EQUAL WEIGHT	15,540	7,768		-7,772
05-09-07	03-27-09	600	RYDEX S&P EQUAL WEIGHT	31,074	15,535		-15,539
10-04-06	04-15-09	84	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	84	84		0
10-04-06	04-15-09	15	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	15	15		0
10-04-06	04-15-09	24	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	24	24		0
10-04-06	04-15-09	1,992	FED HM LN MTG 5 500% Due 07-15-34	1,999	1,992		-8
10-04-06	04-20-09	5	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0.113328440000 7 500% Due 01-20-30	6	5		0
10-04-06	04-25-09	2,530	FED HM LN MTG 5 500% Due 03-25-35	2,542	2,530		-13
10-04-06	05-15-09	3	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	3	3		0
10-04-06	05-15-09	7	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	7	7		0
10-04-06	05-15-09	5	FED HM LN MTG 7%21 REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	5	5		0
10-04-06	05-15-09	24	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	24	24		0
10-04-06	05-15-09	2,493	FED HM LN MTG 5 500% Due 07-15-34	2,503	2,493		-10
10-04-06	05-20-09	4	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000 7 500% Due 01-20-30	4	4		0
10-04-06	05-25-09	2,235	FED HM LN MTG 5 500% Due 03-25-35	2,247	2,235		-11
05-13-09	06-01-09	1,000	PROSHARES ULTRASHORT RUSSELL 2000	49,455	41,573	-7,882	
10-04-06	06-15-09	3	FED HM LN MTG 8.5%21 REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	3	3		0
10-04-06	06-15-09	5	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	5	5		0
10-04-06	06-15-09	5	FED HM LN MTG 7%21 REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	5	5		0
10-04-06	06-15-09	25	FED HM LN MTG 5.5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	25	25		0
10-04-06	06-15-09	1,951	FED HM LN MTG 5 500% Due 07-15-34	1,959	1,951		-8
10-04-06	06-16-09	37	FED HM LN MTG 5 500% Due 07-15-34	38	0		-38
01-01-80	06-18-09	640	EDISON INTL	1,798	20,094		18,296
10-04-06	06-20-09	4	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000 7 500% Due 01-20-30	4	4		0
10-04-06	06-25-09	2,813	FED HM LN MTG	2,827	2,813		-14

			5 500% Due 03-25-35				
10-04-06	07-15-09	3	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000	3	3		0
			7 000% Due 11-15-21				
10-04-06	07-15-09	4	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000	4	4		0
			7 000% Due 05-15-21				
10-04-06	07-15-09	2	FED HM LN MTG 7%21 REMIC FACTOR= 0.037819290000	2	2		0
			7 000% Due 11-15-21				
10-04-06	07-15-09	25	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000	25	25		0
			5 500% Due 07-15-24				
10-04-06	07-20-09	2	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000	2	2		0
			7 500% Due 01-20-30				
10-04-06	07-25-09	2,635	FED HM LN MTG	2,649	2,635		-13
			5 500% Due 03-25-35				
08-04-08	08-10-09	600	XTO ENERGY INC	25,952	24,495		-1,457
10-04-06	08-15-09	7	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000	7	7		0
			7 000% Due 11-15-21				
10-04-06	08-15-09	12	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000	12	12		0
			7 000% Due 05-15-21				
10-04-06	08-15-09	2	FED HM LN MTG 7%21 REMIC FACTOR= 0 037819290000	2	2		0
			7 000% Due 11-15-21				
10-04-06	08-15-09	25	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000	25	25		0
			5 500% Due 07-15-24				
10-04-06	08-15-09	343	FED HM LN MTG 5%32 REMIC FACTOR= 0.054160840000	342	343		1
			5 000% Due 02-15-32				
12-31-06	08-17-09	500	ISHARES MSCI CANADA INDEX FD	12,630	11,398		-1,232
12-31-06	08-17-09	500	ISHARES MSCI CANADA INDEX FD	12,630	11,398		-1,232
07-17-07	08-17-09	2,000	ISHARES MSCI CANADA INDEX FD	63,379	45,593		-17,786
10-22-08	08-17-09	1,000	POWERSHARES QQQ TR UNITSER 1	30,009	38,543	8,534	
10-23-08	08-17-09	600	POWERSHARES QQQ TR UNITSER 1	18,009	23,126	5,117	
10-04-06	08-20-09	8	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000	9	8		0
			7 500% Due 01-20-30				
10-04-06	08-25-09	1,448	FED HM LN MTG	1,455	1,448		-7
			5 500% Due 03-25-35				
10-04-06	09-15-09	3	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000	3	3		0
			7 000% Due 11-15-21				
10-04-06	09-15-09	5	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000	5	5		0
			7 000% Due 05-15-21				
10-04-06	09-15-09	2	FED HM LN MTG 7%21 REMIC FACTOR= 0 037819290000	2	2		0
			7 000% Due 11-15-21				
10-04-06	09-15-09	25	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000	25	25		0
			5 500% Due 07-15-24				
10-04-06	09-15-09	1,694	FED HM LN MTG 5%32 REMIC FACTOR= 0 054160840000	1,689	1,694		5
			5 000% Due 02-15-32				
10-04-06	09-20-09	2	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000	2	2		0
			7 500% Due 01-20-30				
10-04-06	09-25-09	504	FED HM LN MTG	507	504		-3
			5 500% Due 03-25-35				
10-04-06	09-25-09	29	FED HM LN MTG	29	0		-29
			5 500% Due 03-25-35				
10-04-06	10-15-09	3	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000	3	3		0
			7 000% Due 11-15-21				
10-04-06	10-15-09	5	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000	5	5		0
			7 000% Due 05-15-21				
10-04-06	10-15-09	25	FED HM LN MTG 5 5%24 REMIC FACTOR= 0.354587730000	25	25		0
			5 500% Due 07-15-24				
10-04-06	10-15-09	49	FED HM LN MTG 5%32 REMIC FACTOR= 0 054160840000	48	49		0
			5 000% Due 02-15-32				
10-04-06	10-20-09	13	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000	14	13		0

			7 500% Due 01-20-30				
09-18-07	11-09-09	25	AMERICAN INTL GROUP NEW	33,010	898		-32,112
01-01-80	11-09-09	200	EXXON MOBIL CORP	111	14,595		14,484
01-01-80	11-09-09	200	EXXON MOBIL CORP	111	14,595		14,484
01-01-80	11-11-09	200	CHEVRON CORP	605	15,787		15,183
01-01-80	11-11-09	80	CHEVRON CORP	242	6,315		6,073
11-09-06	11-11-09	400	VALERO ENERGY CORP NEW	21,384	6,991		-14,394
10-04-06	11-15-09	12	FED HM LN MTG 8 5%21 REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	11	12		0
10-04-06	11-15-09	10	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	9	10		0
10-04-06	11-15-09	2	FED HM LN MTG 7%21 REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	2	2		0
10-04-06	11-15-09	25	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	25	25		0
10-04-06	11-15-09	2,785	FED HM LN MTG 5%32 REMIC FACTOR= 0 054160840000 5 000% Due 02-15-32	2,777	2,785		8
10-04-06	11-20-09	5	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000 7 500% Due 01-20-30	5	5		0
07-15-08	11-23-09	400	AMERICAN EXPRESS CO	14,601	16,794		2,193
07-22-08	11-23-09	300	AMERICAN EXPRESS CO	10,890	12,596		1,706
10-04-06	12-15-09	3	FED HM LN MTG 8 5%21 REMIC FACTOR= 0.031082230000 7 000% Due 11-15-21	3	3		0
10-04-06	12-15-09	5	FED HM LN MTG 7%21 REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	5	5		0
10-04-06	12-15-09	1	FED HM LN MTG 7%21 REMIC FACTOR= 0.037819290000 7 000% Due 11-15-21	1	1		0
10-04-06	12-15-09	25	FED HM LN MTG 5 5%24 REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	25	25		0
10-04-06	12-15-09	3,403	FED HM LN MTG 5%32 REMIC FACTOR= 0 054160840000 5 000% Due 02-15-32	3,393	3,403		10
02-20-09	12-16-09	600	ROWE T PRICE GROUP INC	14,163	31,190	17,027	
10-04-06	12-20-09	4	GOVT NATL MTG 7 5%30 REMIC DUE 01/20/30 FACTOR= 0 113328440000 7 500% Due 01-20-30	4	4		0
TOTAL GAINS						94,045	131,856
TOTAL LOSSES						-7,882	-211,970
				844,786	**850,835**	**86,163**	**-80,114**

TOTAL REALIZED GAIN/LOSS 6,049

SUMMARY

COST	PROCEEDS	SHORT TERM	LONG TERM
318,753	404,916	86,163	
526,033	445,919		<80,114>
844,786	850,835	86,163	<80,114>

NET SHORT TERM GAIN 6,049

Estate of Benjamin B. Lewis
Distribution List 2009

Beneficiaries with Distribution Totals

$ 15,000	Stephen M. Jakab, President & CEO Bridgeport Hospital Foundation 267 Grant St., Bridgeport, CT 06610
$ 10,100 (Incl. $100 Annuity)	Deborah Greenwood, President & COO Center for Women and Families 753 Fairfield Ave., Bridgeport. CT 06604
$ 10,000	William F. Sullivan, President & CEO Visiting Nurse Services of CT 765 Fairfield Ave., Bridgeport, CT 06604
$ 10,000	Captain David Wetzel Bridgeport Citadel Corps Salvation Army 30 Elm Street, Bridgeport, CT 06604
$ 16,000	Timothy Bartlett, Executive Director Bridgeport YMCA 850 Park Ave., Bridgeport, CT 06604
$ 2,600 (Incl. $100 Annuity)	David H. Turner, President & CEO Goodwill Industries of Western CT 165 Ocean Terrace-PO Box 3366, Bridgeport, CT 06605
$ 6,000	William J. Hass, Executive Director FSW, Inc. (Formerly Family Services-Woodfield) 475 Clinton Ave., Bridgeport, CT 06605
$ 7,600 (Incl. $100 Annuity)	The Rev. Marjorie Nunes, Pastor Summerfield United Methodist Church 110 Clermont Ave., Bridgeport, CT 06610
$ 5,000	Reginald Walker, Executive Director Hall Neighborhood House 52 George Pipkin's Way, Bridgeport, CT 06608
$ 5,000	David W. Blagys, Executive Director Wakeman Boys & Girls Club 385 Center Street-PO Box 118, Southport, CT 06890 (Restricted for use at Burroughs Community Center)
$ 6,000	Anne Gribbon, Executive Director School Volunteer Association of Bridgeport, Inc. 280 Tesiny Avenue, Bridgeport, CT 06606

$ 3,000	Maryann Steele, Executive Director Covenant to Care, Inc. 120 Mountain Ave.-Suite 212, Bloomfield, CT 06002 (Donation restricted for use in the greater Bridgeport area)
$ 5,000	Dorothy C. Payne, President Bridgeport Ladies Charitable Society P.O. Box 320132, Fairfield CT 06825
$ 6,000	Jane E. Ferreira, President Mercy Learning Center 637 Park Avenue, Bridgeport, CT 06604
$ 5,000	The Rev. Terry Wilcox, Executive Director Bridgeport Rescue Mission 1088 Fairfield Avenue, Bridgeport, CT 06605
$ 5,000	Margaret Hiller, Executive Director Bridgeport Public Education Fund 446 University Avenue, Bridgeport, CT 06604
$ 3,500	Johanna Straczek, CPA, Treasurer Fairfield County Assoc. for Opera New England 48 Railroad Place, Westport, CT 06880
$ 5,000	Kevin Simmons, Executive Director Burroughs Community Center 2470 Fairfield Avenue, Bridgeport, CT 06605
$ 1,500	Barbara Edinberg, Acting Director Bridgeport Child Advocacy Coalition 2470 Fairfield Avenue, Bridgeport, CT 06605
$ 3,000	Rev. Sara Smith, Esq. United Congregational Church-Feel the Warmth Program 877 Park Avenue, Bridgeport, CT 06604
$130,300	Total Distribution in 2009