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Return of Private Foundation

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

Treated as a Private Foundation

2009

Department of the Treasury
Internal Revenue Service

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

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 LEAVES OF GRASS FUND		A Employer identification number 22-2824793
	Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number 508-358-2566
	City or town, state, and ZIP code LINCOLN, MA 01773-0233		C If exemption application is pending, check here ☐
			D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 17,235,474.		J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check ☒ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		2,038.	2,038.		Statement 1
4 Dividends and interest from securities		500,010.	500,010.		Statement 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		-353,822.			
b Gross sales price for all assets on line 6a		34,258.			
7 Capital gain net income (from Part IV, line 2)			0.		
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)					
11 Other income		61,674.	31,485.		Statement 3
12 Total. Add lines 1 through 11		209,900.	533,533.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees Stmt 4		563.	0.		563.
b Accounting fees Stmt 5		8,251.	0.		8,251.
c Other professional fees Stmt 6		38,805.	38,805.		0.
17 Interest		21,438.	21,438.		0.
18 Total Stmt 7		4,008.	4,008.		250.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses Stmt 8		41,631.	38,046.		3,552.
24 Total operating and administrative expenses. Add lines 13 through 23		115,596.	102,297.		12,616.
25 Contributions, gifts, grants paid		956,000.			956,000.
26 Total expenses and disbursements. Add lines 24 and 25		1,071,596.	102,297.		968,616.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		-861,696.			
b Net investment income (if negative, enter -0-)			431,236.		
c Adjusted net income (if negative, enter -0-)				N/A	

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Part II Balance Sheets		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	1,303,351.	382,806.	382,806.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations Stmt 10	207,008.	222,213.	270,671.
	b Investments - corporate stock			
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other Stmt 11	17,325,668.	17,369,312.	16,581,997.
	14 Land, buildings, and equipment basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	18,836,027.	17,974,331.	17,235,474.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Foundations that follow SFAS 117, check here ☐	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ☒			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	18,836,027.	17,974,331.	Statement 9
	30 Total net assets or fund balances	18,836,027.	17,974,331.	
31 Total liabilities and net assets/fund balances	18,836,027.	17,974,331.		

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	18,836,027.
2 Enter amount from Part I, line 27a	2	-861,696.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	17,974,331.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	17,974,331.

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
c			
d			
e 34,258.		388,080.	-353,822.

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			-353,822.

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	-353,822.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8 }	3	N/A

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 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	1,066,874.	20,300,356.	.052554
2007	959,861.	21,730,075.	.044172
2006	914,453.	20,105,610.	.045482
2005	881,825.	18,848,436.	.046785
2004	869,670.	17,888,789.	.048615

2 Total of line 1, column (d)	2	.237608
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	.047522
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	16,597,099.
5 Multiply line 4 by line 3	5	788,727.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,312.
7 Add lines 5 and 6	7	793,039.
8 Enter qualifying distributions from Part XII, line 4 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.	8	968,616.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.

Date of ruling 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

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments:

a 2009 estimated tax payments and 2008 overpayment credited to 2009

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments. Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid

11 Enter the amount of line 10 to be: Credited to 2010 estimated tax

4,320. Refunded

Part VII-A Statements Regarding Activities

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 instructions for definition)?

If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.

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. \$ 0. (2) On foundation managers. \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.

2 Has the foundation engaged in any activities that have not previously been reported to the IRS?

If "Yes," attach a detailed description of the activities.

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

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?

If "Yes," attach the statement required by General Instruction T.

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?

If "Yes," complete Part II, col. (c), and Part XV

8a Enter the states to which the foundation reports or with which it is registered (see instructions)

MA

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

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)? If "Yes," complete Part XIV

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8b	X	
9		X
10		X

N/A

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 instructions)			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 BARBARA WHITE Telephone no. 508-358-2566			
Located at PO BOX 233, LINCOLN, MA ZIP+4 01773				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15		N/A

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4947(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A	
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?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 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		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 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	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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?		X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?N/A
▶ ☐

5b

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Statement 12		0.	0.	0.

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

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

Total number of other employees paid over \$50,000

▶ 0

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

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

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

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:	
a	Average monthly fair market value of securities	1a 15,622,019.
b	Average of monthly cash balances	1b 1,227,828.
c	Fair market value of all other assets	1c
d	Total (add lines 1a, b, and c)	1d 16,849,847.
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 16,849,847.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 252,748.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 16,597,099.
6	Minimum investment return. Enter 5% of line 5	6 829,855.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1 829,855.
2a	Tax on investment income for 2009 from Part VI, line 5	2a 4,312.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b
c	Add lines 2a and 2b	2c 4,312.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3 825,543.
4	Recoveries of amounts treated as qualifying distributions	4 0.
5	Add lines 3 and 4	5 825,543.
6	Deduction from distributable amount (see instructions)	6 0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7 825,543.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a 968,616.
b	Program-related investments - total from Part IX-B	1b 0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2
3	Amounts set aside for specific charitable projects that satisfy the:	
a	Suitability test (prior IRS approval required)	3a
b	Cash distribution test (attach the required schedule)	3b
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4 968,616.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5 4,312.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 964,304.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				825,543.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			953,055.	
b Total for prior years:		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: ▶ \$ 968,616.				
a Applied to 2008, but not more than line 2a			953,055.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				15,561.
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 instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				809,982.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	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 XV **Supplementary Information** (continued)

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

Recipient		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
Name and address (home or business)					
a Paid during the year					
See Statement 13					
Total				▶ 3a	956,000.
b Approved for future payment					
None					
Total				▶ 3b	0.

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

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

(2) Other assets

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

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

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.

[illegible]

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		

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.

Sign Here

Signature of officer or trustee

Date _____

OFFICER
Title

Preparer's
signature

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

Emile M. Paul

PAUL MCCOY FAMILY OFFICE SERVICES LLP
31 ST JAMES AVENUE SUITE 740
BOSTON, MA 02116

Date 11

1/18/12

☐ Check if self-employed

Preparer's identifying number

Phone no. 617-933-3600

Form **990-PF** (2009)

LEAVES OF GRASS FUND

Part IV Capital Gains and Losses for Tax on Investment Income

1a	(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	(c) Date acquired	(d) Date sold
		P - Purchase D - Donation	(mo., day, yr.)	(mo., day, yr.)
1a	AXIOM II SHORT-TERM	P	01/01/09	12/31/09
b	AXIOM II LONG-TERM	P	01/01/01	12/31/09
c	PIMCO LONG-TERM	P	01/01/01	12/31/09
d	NYES LEDGE SHORT-TERM	P	01/01/09	12/31/09
e	NYES LEDGE LONG-TERM	P	01/01/01	12/31/09
f	GUGGENHEIM PLUS II SHORT-TERM	P	01/01/09	12/31/09
g	GUGGENHEIM PLUS II LONG-TERM	P	01/01/01	12/31/09
h				
i				
j				
k				
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a		75,565.	-75,565.
b	3,325.	66,818.	-63,493.
c	14,953.		14,953.
d	11,368.		11,368.
e		65,570.	-65,570.
f	4,612.		4,612.
g		180,127.	-180,127.
h			
i			
j			
k			
l			
m			
n			
o			

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			-75,565.
b			-63,493.
c			14,953.
d			11,368.
e			-65,570.
f			4,612.
g			-180,127.
h			
i			
j			
k			
l			
m			
n			
o			

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	-353,822.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

Form 990-PF Interest on Savings and Temporary Cash Investments Statement 1

Source	Amount
MELLON CHECKING ACCOUNT	45.
MELLON PRIVATE ASSET MANAGEMENT	1,993.
Total to Form 990-PF, Part I, line 3, Column A	2,038.

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	Column (A) Amount
AXIOM II	30,507.	0.	30,507.
CAPITAL INTERNATIONAL - EMERGING MARKETS	2,556.	0.	2,556.
GRANTHAM, MAYO, VAN OTERLOO CORE EQUITY III	10,531.	0.	10,531.
GUGGENHEIM PLUS II	30,091.	0.	30,091.
GUGGENHEIM REIT	60.	0.	60.
NYES LEDGE CAPITAL K-1	14,887.	0.	14,887.
PIMCO	411,378.	0.	411,378.
Total to Form 990-PF, Part I, line 4	500,010.	0.	500,010.

Form 990-PF Other Income Statement 3

Description	(a) Revenue Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income
AMORTIZATION	15,204.	15,204.	
OTHER INCOME - FROM K-1	16,281.	16,281.	
EXCISE TAX REFUND	30,189.	0.	
Total to Form 990-PF, Part I, line 11	61,674.	31,485.	

Form 990-PF	Legal Fees			Statement	4
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
LEGAL FEES	563.	0.		563.	
To Form 990-PF, Pg 1, ln 16a	563.	0.		563.	

Form 990-PF	Accounting Fees			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
TAX PREP FEES	8,251.	0.		8,251.	
To Form 990-PF, Pg 1, ln 16b	8,251.	0.		8,251.	

Form 990-PF	Other Professional Fees			Statement	6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
OTHER PROFESSIONAL FEES & SUBSCRIPTIONS	38,805.	38,805.		0.	
To Form 990-PF, Pg 1, ln 16c	38,805.	38,805.		0.	

Form 990-PF	Taxes			Statement	7
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
MA ANNUAL FILE FEE	250.	0.		250.	
FOREIGN TAX WITHHELD	4,008.	4,008.		0.	
FEDERAL AND STATE TAXES PAID	650.	0.		0.	
To Form 990-PF, Pg 1, ln 18	4,908.	4,008.		250.	

Form 990-PF	Other Expenses			Statement 8
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
INVESTMENT FEES	38,079.	38,046.		0.
MISCELLANEOUS	3,552.	0.		3,552.
To Form 990-PF, Pg 1, ln 23	41,631.	38,046.		3,552.

Form 990-PF	Other Funds		Statement 9
Description	(A) Beginning of Year	(B) End of Year	
Endowment Fund.	18,836,027.	17,974,331.	
Total to Form 990-PF, Part II, line 29	18,836,027.	17,974,331.	

Form 990-PF	U.S. and State/City Government Obligations			Statement 10
Description	U.S. Gov't	Other Gov't	Book Value	Fair Market Value
RESOLUTION FUNDING	X		79,681.	92,536.
FINANCING CORP	X		142,532.	178,135.
Total U.S. Government Obligations			222,213.	270,671.
Total State and Municipal Government Obligations				
Total to Form 990-PF, Part II, line 10a			222,213.	270,671.

Form 990-PF

Other Investments

Statement 11

Description	Valuation Method	Book Value	Fair Market Value
PIMCO TOTAL RETURN FUND	COST	6,282,004.	6,771,343.
ROGERS RAW MATERIALS FUND, LP	COST	7,378.	7,378.
GUGGENHEIM PLUS II LP	COST	2,232,358.	1,764,945.
GUGGENHEIM REIT - PREF SHARE	COST	560.	560.
LONGLEAF FUNDS	COST	1,012,257.	785,721.
WELLS FARGO SMALL CAP GRTH Z	COST	887,661.	861,957.
GMO CORE EQUITY III	COST	3,161,499.	2,342,889.
CAPITAL INTERNATIONAL - EMERGING MARKETS	COST	208,762.	171,667.
NYES LEDGE CAPITAL PARTNERS	COST	2,099,331.	2,165,512.
AXIOM INTERNATIONAL FUND II	COST	1,477,502.	1,710,025.
Total to Form 990-PF, Part II, line 13		17,369,312.	16,581,997.

Form 990-PF

Part VIII - List of Officers, Directors
Trustees and Foundation Managers

Statement 12

Name and Address	Title and Avg Hrs/Wk	Compensation	Employee Ben Plan Expense	Contrib Account
HENRY S. WHITE P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.
BARBARA WHITE P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.
ELEANOR HERZOG P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.
JAMES HERZOG P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.
NOAH HERZOG P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.

LEAVES OF GRASS FUND

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EVE ROBBINS P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.
JARED WHITE P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.
MIRANDA WHITE P. O. Box 233 LINCOLN, MA 01773	TRUSTEE 0.00	0.	0.	0.

Totals included on 990-PF, Page 6, Part VIII

0. 0. 0.

Form 990-PF	Grants and Contributions Paid During the Year	Statement 13
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Recipient Name and Address	Recipient Relationship and Purpose of Grant	Recipient Status	Amount
BETH ISRAEL/DEACONESS HOSPITAL 330 BROOKLINE AVENUE BOSTON, MA 02215	NONE CHARITABLE	EXEMPT	60,000.
CHILDREN'S HOSPITAL - CAROLINE BASS FUND 1295 BOYLSTON STREET BOSTON, MA 02215	NONE CHARITABLE	EXEMPT	10,000.
COMMUNITY SERVINGS 125 MAGAZINE STREET ROXBURY, MA 02119	NONE CHARITABLE	EXEMPT	15,000.
CORRECTION ASSOCIATION OF NEW 2090 ADAM CLAYTON POWELL BLVD., SUITE 200 NEW YORK, NY 10027	NONE CHARITABLE	EXEMPT	7,500.
CRADLES TO CRAYONS 82 MYRTLE STREET QUINCY, MA 02171	NONE CHARITABLE	EXEMPT	7,500.

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DIA ARTS 535 WEST 22ND STREET, 4TH FLOOR NEW YORK, NY 10011	NONE CHARITABLE	EXEMPT	2,000.
DOCTORS WITHOUT BORDERS 333 7TH AVENUE, 2ND FLOOR NEW YORK, NY 10001	NONE CHARITABLE	EXEMPT	40,000.
GREATER BOSTON FOODBANK 70 SOUTH BAY AVENUE BOSTON, MA 021182700	NONE CHARITABLE	EXEMPT	75,000.
HARVARD SCHOOL OF PUBLIC HEALTH 401 PARK DRIVE, EAST ATRIUM, THIRD FLOOR BOSTON, MA 02215	NONE CHARITABLE	EXEMPT	20,000.
HEARTH 1640 WASHINGTON STREET BOSTON, MA 02118	NONE CHARITABLE	EXEMPT	5,000.
HOSPICE OF GOOD SHEPHERD 2042 BEACON STREET NEWTON, MA 02468	NONE CHARITABLE	EXEMPT	5,000.
INTERNATIONAL RESCUE COMMITTEE 122 EAST 42ND STREET NEW YORK, NY 10168	NONE CHARITABLE	EXEMPT	102,000.
JUST VISION C/O EARTHWAYS 123 SEVENTH AVE, PMB #226 BROOKLYN, NY 11215	NONE CHARITABLE	EXEMPT	1,000.
KIDS CLOTHES CLUB 120 CYORESS STREET BROOKLINE, MA 02445	NONE CHARITABLE	EXEMPT	20,000.
MARIN AGRICULTURAL LAND TRUST P.O. BOX 809 POINT REYES STATION, CA 94956	NONE CHARITABLE	EXEMPT	26,000.

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NY FESTIVAL OF SONG 307 SEVENTH AVENUE, SUITE 1601 NEW YORK, NY 10001	NONE CHARITABLE	EXEMPT	7,500.
ORPHANS OF RWANDA 16 HIGHLAND STREET CAMBRIDGE, MA 01238	NONE CHARITABLE	EXEMPT	30,000.
PARTNERS IN HEALTH 800 BOYLSTON STREET, 47TH FLOOR BOSTON, MA 02199	NONE CHARITABLE	EXEMPT	3,000.
PROJECT 826 BOSTON 3035 WASHINGTON ST. ROXBURY, MA 02119	NONE CHARITABLE	EXEMPT	5,000.
PROJECT 826 NEW YORK 375 FIFTH AVENUE BROOKLYN, NY 11215	NONE CHARITABLE	EXEMPT	15,000.
RAILS TO TRAILS 2121 WARD CT., NW, 5TH FLOOR WASHINGTON, DC 20037	NONE CHARITABLE	EXEMPT	2,500.
ROSIE'S PLACE 889 HARRISON AVENUE BOSTON, MA 02118	NONE CHARITABLE	EXEMPT	6,000.
SPRINGSTONE SCHOOL 1035 CAROL LANE LAFAYETTE, CA 94549	NONE CHARITABLE	EXEMPT	12,000.
THE FOOD PROJECT 10 LEWIS STREET LINCOLN, MA 01773	NONE CHARITABLE	EXEMPT	10,000.
UNICEF MALARIA MATCHING GRANT 125 MAIDEN LANE NEW YORK, NY 10038	NONE CHARITABLE	EXEMPT	500.

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WATERAID AMERICA 232 MADISON AVENUE, SUITE 1202 NEW YORK, NY 10016	NONE CHARITABLE	EXEMPT	10,000.
WOMEN OF MEANS 148 LINDEN STREET, SUITE 104A WELLESLEY, MA 02482	NONE CHARITABLE	EXEMPT	15,000.
Artists Striving to End Poverty 165 West 46th Street, Suite 1303 NEW YORK, NY 10036	NONE CHARITABLE	EXEMPT	5,000.
BIKES NOT BOMBS 18 BARTLETT SQ JAMAICA PLAIN, MA 02130	NONE CHARITABLE	EXEMPT	2,500.
CAF America 1800 Diagonal Road, Suite 150 Alexandria, VA 22314	NONE CHARITABLE	EXEMPT	3,000.
Center for Policy and Budget Priorities 820 First Street, NE, Suite 510 WASHINGTON, DC 20002	NONE CHARITABLE	EXEMPT	5,000.
CHILDRENS HEALTH WATCH 88 E. Newton Street, Vose Hall 4th Floor Boston, MA 02118	NONE CHARITABLE	EXEMPT	12,000.
CITY HARVEST 575 Eighth Avenue 4th Floor NEW YORK, NY 10018	NONE CHARITABLE	EXEMPT	10,000.
Cultural Survival 215 Prospect Street CAMBRIDGE, MA 02139	NONE CHARITABLE	EXEMPT	6,000.
Dry Stone Conservancy 1065 Dove Run Rd, Suite 6 LEXINGTON, KY 40502	NONE CHARITABLE	EXEMPT	500.

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Environmental Working Group 1436 U Street. NW, Suite 100 Washington, DC 20009	NONE CHARITABLE	EXEMPT	1,000.
FEEDING AMERICA 35 East Wacker Drive, Suite 2000 CHICAGO, IL 60601	NONE CHARITABLE	EXEMPT	80,000.
FINCA 1101 14th Street NW, 11th Floor WASHINGTON, DC 20005	NONE CHARITABLE	EXEMPT	10,000.
Food Research and Action Center 1875 Connecticut Avenue NW, Suite 540 WASHINGTON, DC 20009	NONE CHARITABLE	EXEMPT	12,000.
LA Food Bank 1734 East 41st Street LOS ANGELES, CA 90058	NONE CHARITABLE	EXEMPT	75,000.
Massachusetts Law Reform Institute 99 Chauncy Street, 5th Floor Boston, MA 02111	NONE CHARITABLE	EXEMPT	12,000.
Medshare 3240 Clifton Springs Road Decatur, GA 30034	NONE CHARITABLE	EXEMPT	5,000.
NEW YORK CITY FOOD BANK 39 Broadway, 10th Floor NEW YORK, NY 10006	NONE CHARITABLE	EXEMPT	75,000.
Southeastern Guide Dogs - Paws for Patriots 4210 77th Street East PALMETTO, FL 34221	NONE CHARITABLE	EXEMPT	5,000.
Pine Street Inn 444 Harrison Avenue BOSTON, MA 02118	NONE CHARITABLE	EXEMPT	6,000.

*LEAVES OF GRASS FUND22-2824793

Poetry Flash 1450 Fourth Street, #4 BERKELEY, CA 94710	NONE CHARITABLE	EXEMPT	500.
Poets in Need PO BOX 5411 BERKELEY, CA 94705	NONE CHARITABLE	EXEMPT	2,500.
Poets Project 14 E 60th Street NEW YORK, NY 10022	NONE CHARITABLE	EXEMPT	2,000.
Project Bread 145 Border Street EAST BOSTON, MA 02128	NONE CHARITABLE	EXEMPT	50,000.
Recycle a Bicycle 35 Pearl Street BROOKLYN, NY 11201	NONE CHARITABLE	EXEMPT	1,000.
Springwell 125 Walnut Street Watertown, MA 02472	NONE CHARITABLE	EXEMPT	60,000.
Women for Women 4455 Connecticut Ave NW Washington, DC 20008	NONE CHARITABLE	EXEMPT	2,500.

Total to Form 990-PF, Part XV, line 3a

956,000.

Form **2848**

(Rev. March 2004)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date

Part I Power of Attorney**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Social security number(s)

Employer identification
number**22-2824793**

Plan number (if applicable)

Daytime telephone number

508-358-2566**LEAVES OF GRASS FUND
P.O. BOX 233
LINCOLN, MA 01773-0233**

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

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

Name and address

**EMILY M. PAUL
PAUL-MCCOY FAMILY OFFICE SERVICES LLP
31 ST. JAMES AVENUE SUITE #740
BOSTON, MA 02116**CAF No. **4000-47302R**Telephone No. **617-933-3610**Fax No. **617-933-3666**Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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

3 Tax Matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
PRIVATE FOUNDATION	990-PF	2008 thru 2012

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF. ☐**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

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

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

Name of representative to receive refund check(s) ▶

LHA For Privacy Act and Paperwork Reduction Notice, see page 4 of the instructions.Form **2848** (Rev. 3-2004)613961
05-01-06

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

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

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

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

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

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

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

1 BW Barbara White 17-27-2010 MANAGER
Signature Date Title (if applicable)

BARBARA WHITE
Print Name

PIN Number

LEAVES OF GRASS FUND

Print name of taxpayer from line 1 if other than individual

Signature

Date

Title (if applicable)

Print Name

PIN Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer - a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer - the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 2 of the instructions.

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

Designation - Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
B	MASSACHUSETTS	Gregory U. Paul	7/20/10