



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

2010

For calendar year 2010, or tax year beginning 01-01-2010 , and ending 12-31-2010

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
DANCING TIDES FOUNDATION INC

A Employer identification number
01-0553351

Number and street (or P O box number if mail is not delivered to street address)
C/O FLSV LLP 1475 FRANKLIN AVENUE
ATTN SETH STARR

Room/suite

B Telephone number (see page 10 of the instructions)
(516) 874-8800

City or town, state, and ZIP code
GARDEN CITY, NY 11530

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)**\$** 27,409,981

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)	999,370			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	2,521	2,521	0	
	4 Dividends and interest from securities.				
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	1,756	0	0	
	12 Total. Add lines 1 through 11	1,003,647	2,521	0	
	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	1,650	0	0	1,650
	c Other professional fees (attach schedule)				
	17 Interest	22	9	0	0
	18 Taxes (attach schedule) (see page 14 of the instructions)	5,743	0	0	0
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	10,322	0	0	10,322
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	17,737	9	0	11,972
	25 Contributions, gifts, grants paid	1,283,601			1,283,601
	26 Total expenses and disbursements. Add lines 24 and 25	1,301,338	9	0	1,295,573
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-297,691			
	b Net investment income (if negative, enter -0-)		2,512		
	c Adjusted net income (if negative, enter -0-)			0	

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

Cat No 11289X

Form **990-PF** (2010)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	1,293,055	-4,006	-4,006
	3	Accounts receivable ▶ <u>0</u>			
		Less allowance for doubtful accounts ▶ _____	630	0	0
	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 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____			
		Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____			
	Less accumulated depreciation (attach schedule) ▶ _____				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment basis ▶ _____				
	Less accumulated depreciation (attach schedule) ▶ _____				
15	Other assets (describe ▶ _____)	21,253,686	22,253,686	27,413,987	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	22,547,371	22,249,680	27,409,981	
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	
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	22,547,371	22,249,680	
	30	Total net assets or fund balances (see page 17 of the instructions)	22,547,371	22,249,680	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	22,547,371	22,249,680	

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 22,547,371
2	Enter amount from Part I, line 27a	2 -297,691
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 22,249,680
5	Decreases not included in line 2 (itemize) ▶ _____	5
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 22,249,680

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				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2	
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	

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))
2009	1,359,342	20,413,447	0 066591
2008	549,406	22,754,554	0 024145
2007	1,172,313	20,872,410	0 056166
2006	914,836	14,430,747	0 063395
2005	647,143	12,261,436	0 052779
2 Total of line 1, column (d).			2 0 263076
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 052615
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.			4 25,181,335
5 Multiply line 4 by line 3.			5 1,324,916
6 Enter 1% of net investment income (1% of Part I, line 27b).			6 25
7 Add lines 5 and 6.			7 1,324,941
8 Enter qualifying distributions from Part XII, line 4.			8 1,295,573
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 VIExcise 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	50	
c		All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2		
3		Add lines 1 and 2.		3	50	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4		
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	50	
6		Credits/Payments				
a		2010 estimated tax payments and 2009 overpayment credited to 2010	6a	1,743		
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	1,743	
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	1,693	
11		Enter the amount of line 10 to be Credited to 2011 estimated tax	1,693	Refunded	11	

Part VII-AStatements 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?		Yes	No
		1a		No
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)?			No
	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		No
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		No
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		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	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		No
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		No
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	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) NJ _____			
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	Yes	
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 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	Yes	

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of PETER MULLER Telephone no (516) 874-8800 Located at 68 COMPO MILL COVE WESTPORT CT ZIP+4 068806612			
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		
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country.				

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)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 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 2010 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 2010.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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 2010?	4b		No

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))?

YesNo

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

YesNo

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

YesNo

(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).

YesNo

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

YesNo

5b

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)? 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?

YesNo

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?

YesNo

6b

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

No

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?

YesNo

7b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

No

Part VIII

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

1

List all officers, directors, trustees, foundation managers and their compensation (see page 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
PETER MULLER	TRUSTEE	0	0	0
68 COMPO MILL COVE WESTPORT, CT 06880	0			
SETH STARR	TRUSTEE	0	0	0
1475 FRANKLIN AVENUE GARDEN CITY, NY 11530	0			
NATHAN E ARNELL	TRUSTEE	0	0	0
75 MAIN STREET SUITE 203 MILLBURN, NJ 07041	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

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
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	
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	
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	0
b	Average of monthly cash balances.	1b	1,030,269
c	Fair market value of all other assets (see page 24 of the instructions).	1c	24,534,538
d	Total (add lines 1a, b, and c).	1d	25,564,807
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	25,564,807
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	383,472
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	25,181,335
6	Minimum investment return. Enter 5% of line 5.	6	1,259,067

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	1,259,067
2a	Tax on investment income for 2010 from Part VI, line 5.	2a	50
b	Income tax for 2010 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	50
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	1,259,017
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	1,259,017
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	1,259,017

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	1,295,573
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,295,573
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,295,573
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 2009	(c) 2009	(d) 2010
1	Distributable amount for 2010 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2010			
a	Enter amount for 2009 only.			
b	Total for prior years 2008 , 2007 , 2006			
3	Excess distributions carryover, if any, to 2010			
a	From 2005.			
b	From 2006.			
c	From 2007.			
d	From 2008.			
e	From 2009. 120,471			
f	Total of lines 3a through e. 120,471			
4	Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 1,295,573			
a	Applied to 2009, 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 2010 distributable amount. 1,259,017			
e	Remaining amount distributed out of corpus 36,556			
5	Excess distributions carryover applied to 2010 (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 5 157,027			
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 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			
f	Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011 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 2005 not applied on line 5 or line 7 (see page 27 of the instructions)			
9	Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a 157,027			
10	Analysis of line 9			
a	Excess from 2006.			
b	Excess from 2007.			
c	Excess from 2008.			
d	Excess from 2009. 120,471			
e	Excess from 2010. 36,556			

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 2010, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2010	(b) 2009	(c) 2008	(d) 2007	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XV

Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

See Additional Data Table

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

NA

2

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number of the person to whom applications should be addressed

b

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

c

Any submission deadlines

d

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

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 Additional Data Table				
Total			▶ 3a	1,283,601
b Approved for future payment				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2010)

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

[illegible]

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					
	*****			2011-05-10	*****	
	Signature of officer or trustee			Date	Title	
	Paid Preparer's Use Only	Preparer's Signature		Date	Check if self-employed ☒	PTIN
		Firm's name FRANKEL LOUGHRAN STARR & VALLONE			Firm's EIN	
Firm's address 1475 FRANKLIN AVENUE GARDEN CITY, NY 11530			Phone no (516) 874-8800			

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2010

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

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule—

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

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An Organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer “No” on Part IV, line 2 of its Form 990, or check the box on lin H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

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

Part I

Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	PETER MULLER 68 COMPO MILL COVE WESTPORT, CT 06880 	\$ 999,370	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

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

Part II Noncash Property (see Instructions)			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	\$ _____	_____

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

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry)
For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc , contributions of **\$1,000 or less** for the year (Enter this information once See instructions) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4Relationship of transferor to transferee		
—			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4Relationship of transferor to transferee		

Additional Data

Software ID:
Software Version:
EIN: 01-0553351
Name: DANCING TIDES FOUNDATION INC

Form 990PF Part XV Line 1a - 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).

PETER MULLER
68 COMPO MILL COVE
WESTPORT CT 06680-6612

Form 990PF Part XV Line 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				
ROBIN HOOD FOUNDATION 826 BROADWAY 7TH FLOOR NEW YORK,NY 10003	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	510,000
FIRST 6 METROTECH CENTER BROOKLYN,NY 11201	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
DOE FUND 232 EAST 84TH STREET NEW YORK,NY 10028	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
THE ARIZONA GOLDEN RETRIEVER ASSOCIATION PO BOX 26678 SCOTTSDALE,AZ 85255	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	500
A LEG TO STAND ON 267 FIFTH AVENUE SUITE 800 NEW YORK,NY 10016	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
PRINCETON PROSPECT FPUNDATION 616 LAKEVIEW TERRACE PRINCETON,NJ 08540	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000
AMERICAN INSTITUTE OF PHILANTHROPY 3450 N LAKE SHORE DRIVE PO BOX 5784 CHICAGO,IL 60657	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	100
CHILDREN'S HOSPITAL FOUNDATION OF PHILADELPHIA PO BOX 827790 PHILADELPHIA,PA 19182	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
CREDIT WHERE CREDIT IS DUE INC 4211 BROADWAY NEW YORK,NY 10033	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
HEAL THE OCEAN PO BOX 90106 SANTA BARBARA,CA 93190	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,000
ENVIRONMENTAL DEFENSE CENTER 906 GARDEN STREET SANTA BARBARA,CA 93101	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	25,000
GROWING PLACES GARDEN PROJECT INC PO BOX 237 HARVARD,MA 01451	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
LOTUSLAND FOUNDATION 695 ASHLEY ROAD SANTA BARBARA,CA 93108	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
TRUST FOR PUBLIC LAND 116 NEW MONTGOMERY ST 4TH FLOOR SAN FRANCISCO,CA 94105	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	100,000
FRIENDS OF THE RIVER 915 20TH STREET SACRAMENTO,CA 95811	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
Total  3a				1,283,601

Form 990PF Part XV Line 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				
ECHOING GREEN 494 EIGHTH AVENUE SECOND FLOOR NEW YORK,NY 10001	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	17,500
MATH FOR AMERICA 101 FIFTH AVENUE 5TH FLOOR NEW YORK,NY 10003	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	63,200
SANTA BARBARA COTTAGE CHILDREN'S HOSPITAL PO BOX 689 SANTA BARBARA,CA 93102	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
ASPETUCK LAND TRUST PO BOX 444 WESTPORT,CT 06880	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
FRIENDS OF NEVADA WILDERNESS PO BOX 9754 RENO,NV 89507	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
HEAL THE BAY 1444 9TH STREET SANTA MONICA,CA 90401	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
TEN O'CLOCK CLASSICS PO BOX 116 CITY ISLAND,NY 10464	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	15,000
SCHOLARSHIP FOUNDATION OF SANTA BARBARA 2253 LAS POSITAS ROAD SANTA BARBARA,CA 93105	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
NATURAL RESOURCE DEFENSE CENTER 40 WEST 20TH STREET NEW YORK,NY 10011	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	25,000
ST JUDE CHILDREN'S RESEARCH HOSPITAL 501 ST JUDE PLACE MEMPHIS,TN 38105	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
TEACH FOR AMERICA 315 WEST 36TH STREET NEW YORK,NY 10018	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
SOUNDKEEPERSLONG ISLAND SOUND PO BOX 4058 NORWALK,CT 06855	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
FRIENDS OF SHERWOOD ISLAND PO BOX 544 WESTPORT,CT 06881	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000
WIKIPEDIA FOUNDATION INC PO BOX 919227 ORLANDO,FL 32891	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	500
OJAI VALLEY LAND CONSERVANCY PO BOX 1092 OJAI,CA 93024	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
Total  3a				1,283,601

Form 990PF Part XV Line 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				
HARVEY MUDD COLLEGE 301 PLATT BOULEVARD CLAREMONT,CA 91711	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	50,000
JERICO PROJECT 245 WEST 29TH STREET SUITE 902 NEW YORK,NY 10001	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000
MUSEUM OF MATHEMATICS 134 WEST 29TH STREET SUITE 709/710 NEW YORK,NY 10001	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,001
DOCTORS WITHOUT BORDERS USA INC 333 SEVENTH AVENUE 2ND FLOOR NEW YORK,NY 10001	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
ROOM TO READ 111 SUTTER STREET 16TH FLOOR SAN FRANCISCO,CA 94104	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	35,000
PURSUIT OF EXCELLENCE 4614 NORTH DITTMAR ROAD ARLINGTON,VA 22207	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
CONNECTICUT FUND FOR THE ENVIRONMENT 205 WHITNEY AVENUE NEW HAVEN,CT 065113725	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
WATERKEEPER ALLIANCE 50 SBUCKHOUT SUITE 302 IRVINGTON,NY 10533	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
THIRD STREET MUSIC SETTLEMENT 235 EAST 11TH STREET NEW YORK,NY 10003	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
NEW PROFIT 2 CANAL PARK CAMBRIDGE,MA 02141	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
GRAND TETON NATIONAL PARK FOUNDATION PO BOX 249 MOOSE,WY 83012	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000
STUDENT CONSERVATION ASSOCIATION 689 RIVER ROAD PO BOX 550 CHARLESTOWN,NH 036030550	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
SUSTAINABLE CONSERVATION 98 BATTERY STREET SUITE 302 SAN FRANCISCO,CA 94111	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
SANTA BARBARA FOUNDATION 1111 CHAPALA STREET - SUITE 200 SANTA BARBARA,CA 93101	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	15,000
SANTA BARBARA HUMANE 5399 OVERPASS ROAD SANTA BARBARA,CA 93111	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,500
Total  3a				1,283,601

Form 990PF Part XV Line 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				
BREAKTHROUGH NEW YORK 55 EXCHANGE PLACE 503 NEW YORK,NY 10005	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
CITY HARVEST INC 575 EIGHTH AVENUE 4TH FLOOR NEW YORK,NY 10018	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
INTERNATIONAL RESCUE COMMITTEE 122 EAST 42ND STREET NEW YORK,NY 10168	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	40,000
GLOBAL GREENGRANTS FUND 2840 WILDERNESS PLACE SUITE A BOULDER,CO 80301	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
COMPUTERS FOR YOUTH 322 EIGHTH AVENUE FLOOR 12A NEW YORK,NY 10001	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
HORIZONS FLOOD THEM WITH LOVE 819 5TH STREET SE PO BOX 667 CEDAR RAPIDS,IA 52406	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	300
EDUCATION THROUGH MUSIC INC 122 EAST 42ND STREET SUITE 1501 NEW YORK,NY 10168	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
ELEPHANT SANCTUARY PO BOX 393 HOHENWALD,TN 38462	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000
ENVIRONMENTAL DEFENSE FUND 257 PARK AVENUE SOUTH NEW YORK,NY 10010	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
EVCC 143 AVENUE B SIMPLEX NEW YORK,NY 10009	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
FEEDING AMERICA CHICAGO 35 EAST WACKER DRIVE SUITE 2000 CHICAGO,IL 60601	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
FOODBANK OF SANTA BARBARA 4554 HOLLISTER AVENUE SANTA BARBARA,CA 93110	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
FRIENDS OF SANTA BARBARA LIBRARY PO BOX 1019 SANTA BARBARA,CA 93102	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000
GLENDON ASSOCIATION 5383 HOLLISTER AVENUE 270 SANTA BARBARA,CA 93111	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
HEARTS ADAPTIVE RIDING CENTER PO BOX 30662 SANTA BARBARA,CA 93130	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,000
Total  3a				1,283,601

Form 990PF Part XV Line 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				
MONTESSORI CENTER SCHOOL OF SANTA BARBARA 401 NORTH FAIRVIEW AVENUE 1 GOLETA, CA 93117	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,500
NEW ENGLAND CONSERVATORY 290 HUNTINGTON AVENUE BOSTON, MA 02115	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
PRINCETON UNIVERSITY PRINCETON PRINCETON, NJ 08544	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	125,000
MORGAN STANLEY CHILDREN'S HOSPITAL 654 WEST 170TH STREET NEW YORK, NY 10032	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
MR HOLLAND'S OPUS FOUNDATION 4370 TUJUNGA AVENUE SUITE 330 STUDIO CITY, CA 91604	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
NATURE CONSERVANCY 4245 N FAIRFAX DRIVE SUITE 100 ARLINGTON, VA 222031606	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
SAPLING FOUNDATION PO BOX 620952 WOODSIDE, CA 94062	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	12,000
SOS CHILDREN'S VILLAGES - USA 1001 CONNECTICUT AVENUE NW SUITE WASHINGTON, DC 20036	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	17,500
NORWALK EDUCATION FOUNDATION 125 EAST AVENUE 3RD FLOOR NORWALK, CT 068515702	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
LAND TRUST FOR SANTA BARBARA COUNTY PO BOX 91830 SANTA BARBARA, CA 93190	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
SALMON RIVER RESTORATION COUNCIL PO BOX 1089 SAWYERS BAR, CA 96027	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	1,500
SANTA BARBARA COUNTY FIRE DEPARTMENT 4410 CATHEDRAL OAKS ROAD SANTA BARBARA, CA 931101042	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	5,000
SANTA BARBARA MUSEUM OF NATURAL HISTORY 2559 PUESTA DEL SOL SANTA BARBARA, CA 93105	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	2,500
MICHAEL J FOX FOUNDATION CHURCH STREET STATION PO BOX 780 NEW YORK, NY 10008	NONE	PUBLIC CHARITY	CHARITABLE CONTRIBUTION	10,000
Total  3a				1,283,601

TY 2010 Accounting Fees Schedule

Name: DANCING TIDES FOUNDATION INC

EIN: 01-0553351

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	1,650	0	0	1,650

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2010 Depreciation Schedule

Name: DANCING TIDES FOUNDATION INC

EIN: 01-0553351

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
-------------------------	---------------	---------------------	---------------------------	--------------------	--------------------------	-------------------------------------	-----------------------	---------------------	---------------------------------

TY 2010 Land, Etc. Schedule

Name: DANCING TIDES FOUNDATION INC
EIN: 01-0553351

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
-----------------	--------------------	--------------------------	------------	-------------------------------

TY 2010 Other Assets Schedule

Name: DANCING TIDES FOUNDATION INC

EIN: 01-0553351

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
CHALKSTREAM INVESTMENT FUND	21,253,686	22,253,686	27,413,987

TY 2010 Other Expenses Schedule**Name:** DANCING TIDES FOUNDATION INC**EIN:** 01-0553351

Description	Revenue and Expenses per Books	Net Invest ment Income	Adjusted Net Income	Disbursement s for Charit able Purposes
NJ FILING FEE	30	0	0	30
ADMINISTRATIVE FEES	10,000	0	0	10,000
MISCELLANEOUS EXPENSES	292	0	0	292

TY 2010 Other Income Schedule

Name: DANCING TIDES FOUNDATION INC

EIN: 01-0553351

Description	Revenue And Expenses Per Books	Net Invest ment Income	Adjusted Net Income
EXCISE TAX REFUND	1,756	0	0

TY 2010 Substantial Contributors Schedule

Name: DANCING TIDES FOUNDATION INC

EIN: 01-0553351

Name	Address
PETER MULLER	68 COMPO MILL COVE WESTPORT,CT 06880

TY 2010 Taxes Schedule

Name: DANCING TIDES FOUNDATION INC

EIN: 01-0553351

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INTERNAL REVENUE SERVICE	5,743	0	0	0