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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-1150

2010

Department of the Treasury Internal Revenue Service

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

MAY 19 2011

For the 2010 calendar year, or tax year beginning , 2010, and ending , 20

Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Name of organization: Grace C. Auber Ed Tr. C/O Acadia Trust. D Employer identification number: 01-6129226. E Telephone number: (800) 224-5166. F Group Exemption Number: .

G Accounting Method: [X] Cash [] Accrual Other (specify) . H Check [X] if organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: N/A

J Tax-exempt status (check only one) -- [X] 501(c)(3) [] 501(c)() (insert no) [] 4947(a)(1) or [] 527

K Check [X] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . \$ 3,483

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I

Table with 21 rows and 3 columns: Description, Code, Amount. Revenue section (lines 1-9) total 3,483. Expenses section (lines 10-17) total 4,552. Net Assets section (lines 18-21) total 124,670.

SCANNED JUN 20 2011

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

8

Part V Other Information (Note the statement requirements in the instructions for Part V)

Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T			
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?	35b		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____			
b Did the organization file Form 1120-POL for this year?	37b		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____			
39 Section 501(c)(7) organizations Enter			
a Initiation fees and capital contributions included on line 9 39a _____			
b Gross receipts, included on line 9, for public use of club facilities 39b _____			
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____; section 4912 ▶ _____, section 4955 ▶ _____			
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41 List the states with which a copy of this return is filed. ▶ <u>ME</u>			
42a The organization's books are in care of ▶ <u>See attachment #2</u> Telephone no ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	Yes	No
			X
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____			
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c Did the organization receive any payments for indoor tanning services during the year?	44c		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		X

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R must be completed instead of Form 990-EZ (see instructions)	45a	X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.
 Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization a section 527 organization?	49b	X

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

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 officer) is based on all information of which preparer has any knowledge

Sign Here
 Signature of officer: *K. Auber* Date: 5/13/11
 Type or print name and title: _____

Paid Preparer Use Only
 Print/Type preparer's name: *Christine M. Leavitt* Preparer's signature: *Christine M. Leavitt* Date: 05-09-2011
 Firm's name: LEIGHTON and LONGTIN CPA LLP Firm's EIN: _____
 Firm's address: 338 N MAIN STREET BREWER ME 04412 Phone no.: 207-942-2024

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions.

Name of the organization: **Grace C. Auber Ed Tr. C/O Acadia Trust**
Employer identification number: **01-6129226**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions--subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III--Functionally integrated
 - d Type III--Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
See attachment #3									
Total									3,200

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2010

M2,3,4

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Grace C. Auber Ed Tr. C/O Acadia Trust

Employer identification number

01-6129226

Scholarship - Life Pacific College - \$1200.00
Scholarship - Life Pacific College - \$1200.00
Scholarship - University of Maine - \$800.00

990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 1: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2010 or tax period beginning _____, and ending _____
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Name of Organization Grace C. Auber Ed Tr. C/O Acadia Trust	Employer Identification Number 01-6129226
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(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben. Plans & Def Comp.	(E) Expense Account & Other Allowances
Acadia Trust 511 Congress Street, Suite 900 Portland, ME 04101		877	0	0

990 BOOKS ARE IN CARE OF

Attachment 2 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection For calendar year 2010 or tax period beginning , and ending

Name of Organization Grace C. Auber Ed Tr. C/O Acadia Trust Employer Identification Number 01-6129226

Part V - Line 42a

Individual Name or Business Name Acadia Trust

Street Address 511 Congress St., 9th Floor

U S Address

Zip code 04101 City Portland State ME

Foreign Address

City

Province or State

Country

Postal code

Phone Number (207) 774-3333

Fax Number

990 INFORMATION ABOUT SUPPORTED ORGANIZATIONS

Attachment 3: Sch A Page 1, Part I, Line 11h - Info About Supported Orgs

Open to Public Inspection	For calendar year 2010 or tax period beginning _____, and ending _____
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Name of Organization Grace C. Auber Ed Tr. C/O Acadia Trust	Employer Identification Number 01-6129226
--	--

(a) Name(s) of Supported Organization(s)	Employer EIN	Line No. (1 to 9) or IRC Section	Governing Documents	Notify Org. of Support	Organization in the U.S.	Amount of Support
M.S.A.D. #11, Gardiner, ME						3,200

2010 DETAIL STATEMENTS

Grace C. Auber Ed Tr. C/O Acad
01-6129226

STATEMENT #1 - Investment Income (990-EZ PG 1 Line 4)

Interest.....	2,013
Dividends.....	1,470

TOTAL CARRIED TO 990-EZ PG 1 Line 4.....	3,483
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