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

For calendar year 2010, or tax year beginning 06/01, 2010, and ending 05/31, 2011

G Check all that apply: Initial return, Amended return, Initial return of a former public charity, Address change, Final return, Name change

Name of foundation: LEWIS S. HOWLAND CHARITABLE TRUST 115118036; A Employer identification number: 14-6077831

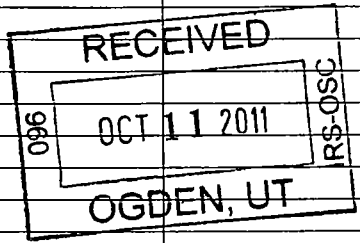
Number and street (or P O box number if mail is not delivered to street address): ONE M & T PLAZA, 8TH FLOOR; Room/suite; B Telephone number (see page 10 of the instructions): (716) 842-5506

City or town, state, and ZIP code: BUFFALO, NY 14203

H Check type of organization: [X] Section 501(c)(3) exempt private foundation; J Accounting method: [X] Cash; Fair market value of all assets at end of year: \$ 372,051

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))

Table with 4 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes (cash basis only). Rows include Contributions, Dividends, Gross rents, Net gain or loss, Other income, Compensation of officers, Interest, Taxes, Depreciation, Occupancy, Travel, Printing, Other expenses, Total operating and administrative expenses, Contributions paid, Total expenses and disbursements, and Net investment income.



POSTMARK DATE: ENVELOPE OCT 05 2011

Operating and Administrative Expenses SCANNED OCT 11 2011

| 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 | | 23. | 23. |
| | 2 | Savings and temporary cash investments | 11,182. | 4,809. | 4,809. |
| | 3 | Accounts receivable ▶ Less: allowance for doubtful accounts ▶ | | | |
| | 4 | Pledges receivable ▶ Less: allowance for doubtful accounts ▶ | | | |
| | 5 | Grants receivable | | | |
| | 6 | Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) | | | |
| | 7 | Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶ | NONE | | |
| | 8 | Inventories for sale or use | | | |
| | 9 | Prepaid expenses and deferred charges | | | |
| | 10 a | 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) STMT 5 | 319,410. | 321,740. | 367,219. |
| | 14 | Land, buildings, and equipment basis ▶ Less: accumulated depreciation ▶ (attach schedule) | | | |
| 15 | Other assets (describe ▶) | | | | |
| 16 | Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I) | 330,592. | 326,572. | 372,051. | |
| 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) | | | | |
| Net Assets or Fund Balances | Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> 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. ▶ <input checked="" type="checkbox"/> | | | | |
| | 27 | Capital stock, trust principal, or current funds | 330,592. | 326,572. | |
| | 28 | Paid-in or capital surplus, or land, bldg, and equipment fund | | | |
| | 29 | Retained earnings, accumulated income, endowment, or other funds | | | |
| 30 | Total net assets or fund balances (see page 17 of the instructions) | 330,592. | 326,572. | | |
| 31 | Total liabilities and net assets/fund balances (see page 17 of the instructions) | 330,592. | 326,572. | | |

| 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) | 1 330,592. |
| 2 | Enter amount from Part I, line 27a | 2 -3,980. |
| 3 | Other increases not included in line 2 (itemize) ▶ | 3 |
| 4 | Add lines 1, 2, and 3 | 4 326,612. |
| 5 | Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 7 | 5 40. |
| 6 | Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 | 6 326,572. |

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 SEE PART IV DETAIL | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| (e) Gross sales price | (f) Depreciation allowed (or allowable) | (g) Cost or other basis plus expense of sale | (h) Gain or (loss) (e) plus (f) minus (g) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 | | | (l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h)) | |
| (i) FMV 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 | 5,825. |
| 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 | 6,734. | 315,719. | 0.02132909328 |
| 2008 | 10,898. | 282,120. | 0.03862895222 |
| 2007 | | | |
| 2006 | | | |
| 2005 | | | |

| | | |
|---|----------|---------------|
| 2 Total of line 1, column (d) | 2 | 0.05995804550 |
| 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 | 0.02997902275 |
| 4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5 | 4 | 339,589. |
| 5 Multiply line 4 by line 3 | 5 | 10,181. |
| 6 Enter 1% of net investment income (1% of Part I, line 27b) | 6 | 81. |
| 7 Add lines 5 and 6 | 7 | 10,262. |
| 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 on page 18. | 8 | 12,119. |

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

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits and payments. Total tax due is 79.

Part VII-A Statements Regarding Activities

Table with 10 rows of activity statements. Includes questions about political influence, unrelated business income, and substantial contributors. Includes sub-rows 4a-4b and 8a-8b.

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 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 M & T BANK Telephone no (716) 842-5506
Located at ONE M & T PLAZA 8TH FLOOR, BUFFALO, NY ZIP + 4 14203
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here 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 Yes No X
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.

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 X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X 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 X 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 X 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 22 of the instructions)? 1b
Organizations relying on a current notice regarding disaster assistance check here
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010? 1c 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 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? Yes X 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 page 22 of the instructions) 2b X
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 X 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 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 2010? 4b X

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? Yes No
 If "Yes," attach the statement required by Regulations section 53.4945-5(d)

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes 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? Yes No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? Yes 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 |
|----------------------|---|---|---|---------------------------------------|
| SEE STATEMENT 9 | | 5,369. | -0- | -0- |
| | | | | |
| | | | | |
| | | | | |

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."

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

Total number of other employees paid over \$50,000 NONE

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

| (a) Name and address of each person paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| NONE | | NONE |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| Total number of others receiving over \$50,000 for professional services | | NONE |

Part IX-A Summary of Direct Charitable Activities

| List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc. | Expenses |
|--|----------|
| 1 NONE | |
| 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 NONE | |
| 2 | |
| All other program-related investments. See page 24 of the instructions | |
| 3 NONE | |
| 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 | 335,979. |
| b | Average of monthly cash balances | 1b | 8,781. |
| c | Fair market value of all other assets (see page 25 of the instructions) | 1c | NONE |
| d | Total (add lines 1a, b, and c) | 1d | 344,760. |
| 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 | NONE |
| 3 | Subtract line 2 from line 1d | 3 | 344,760. |
| 4 | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions) | 4 | 5,171. |
| 5 | Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 | 5 | 339,589. |
| 6 | Minimum investment return. Enter 5% of line 5 | 6 | 16,979. |

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 | 16,979. |
| 2a | Tax on investment income for 2010 from Part VI, line 5 | 2a | 81. |
| b | Income tax for 2010. (This does not include the tax from Part VI.) | 2b | |
| c | Add lines 2a and 2b | 2c | 81. |
| 3 | Distributable amount before adjustments. Subtract line 2c from line 1 | 3 | 16,898. |
| 4 | Recoveries of amounts treated as qualifying distributions | 4 | NONE |
| 5 | Add lines 3 and 4 | 5 | 16,898. |
| 6 | Deduction from distributable amount (see page 25 of the instructions) | 6 | NONE |
| 7 | Distributable amount as adjusted Subtract line 6 from line 5. Enter here and on Part XIII, line 1 | 7 | 16,898. |

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 | 12,119. |
| b | Program-related investments - total from Part IX-B | 1b | |
| 2 | Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes | 2 | NONE |
| 3 | Amounts set aside for specific charitable projects that satisfy the | | |
| a | Suitability test (prior IRS approval required) | 3a | NONE |
| b | Cash distribution test (attach the required schedule) | 3b | NONE |
| 4 | Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4 | 4 | 12,119. |
| 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 | 81. |
| 6 | Adjusted qualifying distributions. Subtract line 5 from line 4 | 6 | 12,038. |

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 | | | | 16,898. |
| 2 Undistributed income, if any, as of the end of 2010 | | | | |
| a Enter amount for 2009 only | | | 12,119. | |
| b Total for prior years 20 08 , 20 _____, 20 _____ | | NONE | | |
| 3 Excess distributions carryover, if any, to 2010. | | | | |
| a From 2005 | | NONE | | |
| b From 2006 | | NONE | | |
| c From 2007 | | NONE | | |
| d From 2008 | | NONE | | |
| e From 2009 | | NONE | | |
| f Total of lines 3a through e | NONE | | | |
| 4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ 12,119. | | | | |
| a Applied to 2009, but not more than line 2a | | | 12,119. | |
| 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) | NONE | | | |
| d Applied to 2010 distributable amount | | | | NONE |
| e Remaining amount distributed out of corpus | NONE | | | |
| 5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a)) | NONE | | | NONE |
| 6 Enter the net total of each column as indicated below: | | | | |
| a Corpus Add lines 3f, 4c, and 4e Subtract line 5 | NONE | | | |
| b Prior years' undistributed income Subtract line 4b from line 2b | | NONE | | |
| 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 | | NONE | | |
| d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions | | NONE | | |
| 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 | | | | 16,898. |
| 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) | NONE | | | |
| 8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions) | NONE | | | |
| 9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a | NONE | | | |
| 10 Analysis of line 9: | | | | |
| a Excess from 2006 | NONE | | | |
| b Excess from 2007 | NONE | | | |
| c Excess from 2008 | NONE | | | |
| d Excess from 2009 | NONE | | | |
| e Excess from 2010 | NONE | | | |

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) NOT APPLICABLE

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 foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

Table with 5 columns: (a) 2010, (b) 2009, (c) 2008, (d) 2007, (e) Total. Rows include 2a (Adjusted net income), 2b (85% of line 2a), 2c (Qualifying distributions), 2d (Amounts included in line 2c), 2e (Qualifying distributions made directly), 3 (Alternative tests: Assets, Endowment, Support).

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see page 28 of the instructions.)

1 Information Regarding Foundation Managers:

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

N/A

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

N/A

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

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

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

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 Name and address (home or business) | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount |
|--|--|--------------------------------------|-------------------------------------|---------------------|
| <p>a <i>Paid during the year</i></p> <p>SEE STATEMENT 10</p> | | | | |
| Total | | | | ▶ 3a 12,119. |
| <p>b <i>Approved for future payment</i></p> | | | | |
| Total | | | | ▶ 3b |

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

| Kind of Property | | Description | | | | P or D | Date acquired | Date sold |
|--|---------------------------------------|--|--------------------------|--------------------------------|------------------------------------|--------------|------------------------|------------|
| Gross sale price less expenses of sale | Depreciation allowed/ allowable | Cost or other basis | FMV as of 12/31/69 | Adj basis as of 12/31/69 | Excess of FMV over adj basis | | Gain or (loss) | |
| | | TOTAL SHORT-TERM CAPITAL GAIN DIVIDENDS | | | | | 527. | |
| | | TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS | | | | | 954. | |
| 3,472.00 | | 241.447 LSV VALUE EQUITY FUND PROPERTY TYPE: SECURITIES 2,873.00 | | | | | 02/11/2010 599.00 | 02/10/2011 |
| 562.00 | | 37.772 LSV VALUE EQUITY FUND PROPERTY TYPE: SECURITIES 449.00 | | | | | 02/11/2010 113.00 | 04/08/2011 |
| 766.00 | | 112. ALPINE GLOBAL PREMIER PPTYS PROPERTY TYPE: SECURITIES 807.00 | | | | | 11/17/2010 -41.00 | 02/10/2011 |
| 3.00 | | .4275 ALPINE GLOBAL PREMIER PPTYS PROPERTY TYPE: SECURITIES 3.00 | | | | | 11/17/2010 | 02/17/2011 |
| 897.00 | | 128. ALPINE GLOBAL PREMIER PPTYS PROPERTY TYPE: SECURITIES 923.00 | | | | | 11/17/2010 -26.00 | 04/08/2011 |
| 1,117.00 | | 43.855 ALPINE INTL REAL ESTATE EQ FD PROPERTY TYPE: SECURITIES 930.00 | | | | | 02/11/2010 187.00 | 11/17/2010 |
| 9,342.00 | | 366.645 ALPINE INTL REAL ESTATE EQ FD PROPERTY TYPE: SECURITIES 4,346.00 | | | | | 11/19/2008 4,996.00 | 11/17/2010 |
| 67.00 | | 3.915 DREYFUS INTL BOND FD -I PROPERTY TYPE: SECURITIES 63.00 | | | | | 09/24/2009 4.00 | 11/17/2010 |
| 700.00 | | 17.33 GUINNESS ATKINSON - CHINA & HK FD PROPERTY TYPE: SECURITIES 379.00 | | | | | 10/13/2008 321.00 | 11/17/2010 |
| 176.00 | | 4.345 GUINNESS ATKINSON - CHINA & HK FD PROPERTY TYPE: SECURITIES 95.00 | | | | | 10/13/2008 81.00 | 04/08/2011 |

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

| Kind of Property | | Description | | | | P or D | Date acquired | Date sold |
|--|---------------------------------------|--|--------------------------|--------------------------------|------------------------------------|--------------|----------------------|-----------|
| Gross sale price less expenses of sale | Depreciation allowed/ allowable | Cost or other basis | FMV as of 12/31/69 | Adj basis as of 12/31/69 | Excess of FMV over adj basis | | Gain or (loss) | |
| 247.00 | | 7.087 GUINNESS ATKINSON - GLBL ENERGY FD PROPERTY TYPE: SECURITIES 226.00 | | | | 02/10/2011 | 04/08/2011 | 21.00 |
| 397.00 | | 7.412 HARBOR FD INTL FD PROPERTY TYPE: SECURITIES 379.00 | | | | 02/11/2010 | 07/27/2010 | 18.00 |
| 2,264.00 | | 38.722 HARBOR FD INTL FD PROPERTY TYPE: SECURITIES 1,446.00 | | | | 04/17/2009 | 11/17/2010 | 818.00 |
| 2,164.00 | | 35.109 HARBOR FD INTL FD PROPERTY TYPE: SECURITIES 1,311.00 | | | | 04/17/2009 | 02/10/2011 | 853.00 |
| 185.00 | | 2.842 HARBOR FD INTL FD PROPERTY TYPE: SECURITIES 106.00 | | | | 04/17/2009 | 04/08/2011 | 79.00 |
| 15,914.00 | | 459.688 HARBOR CAPITAL APPRECIATION FD PROPERTY TYPE: SECURITIES 15,578.00 | | | | 10/16/2008 | 11/17/2010 | 336.00 |
| 1,088.00 | | 136. ING CLARION GLOBAL R/E INCOME FD PROPERTY TYPE: SECURITIES 1,038.00 | | | | 11/17/2010 | 02/10/2011 | 50.00 |
| 834.00 | | 104. ING CLARION GLOBAL R/E INCOME FD PROPERTY TYPE: SECURITIES 794.00 | | | | 11/17/2010 | 04/08/2011 | 40.00 |
| 330.00 | | 21.441 T ROWE PRICE INST L/C GROWTH PROPERTY TYPE: SECURITIES 302.00 | | | | 10/27/2006 | 11/17/2010 | 28.00 |
| 1,015.00 | | 58.025 T ROWE PRICE INST L/C GROWTH PROPERTY TYPE: SECURITIES 816.00 | | | | 10/27/2006 | 02/10/2011 | 199.00 |
| 140.00 | | 7.471 LAZARD EMERGING MARKETS PORTFOLIO- PROPERTY TYPE: SECURITIES 178.00 | | | | 12/26/2007 | 08/25/2010 | -38.00 |

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

| Kind of Property | | Description | | | | P or D | Date acquired | Date sold |
|--|---------------------------------------|---------------------------|---|--------------------------------|------------------------------------|--------------|----------------------|-----------|
| Gross sale price less expenses of sale | Depreciation allowed/ allowable | Cost or other basis | FMV as of 12/31/69 | Adj basis as of 12/31/69 | Excess of FMV over adj basis | | Gain or (loss) | |
| 1,610.00 | | 78.396 | LAZARD EMERGING MARKETS PORTFOLIO PROPERTY TYPE: SECURITIES | | | 12/26/2007 | 09/27/2010 | |
| | | 1,856.00 | | | | -246.00 | | |
| 443.00 | | 21.077 | LAZARD EMERGING MARKETS PORTFOLIO PROPERTY TYPE: SECURITIES | | | 08/10/2007 | 11/17/2010 | |
| | | 498.00 | | | | -55.00 | | |
| 790.00 | | 35.31 | LAZARD EMERGING MARKETS PORTFOLIO- PROPERTY TYPE: SECURITIES | | | 08/10/2007 | 04/08/2011 | |
| | | 834.00 | | | | -44.00 | | |
| 116.00 | | 7.708 | MFS EMERGING MARKETS DEBT FD-CL I PROPERTY TYPE: SECURITIES | | | 09/24/2009 | 11/17/2010 | |
| | | 108.00 | | | | 8.00 | | |
| 3,711.00 | | 256.789 | MTB SM CAP GRWTH-INST I-FD #555 PROPERTY TYPE: SECURITIES | | | 12/29/2004 | 11/17/2010 | |
| | | 7,631.00 | | | | -3,920.00 | | |
| 1,482.00 | | 84.809 | MTB SM CAP GRWTH-INST I-FD #555 PROPERTY TYPE: SECURITIES | | | 12/26/2006 | 02/10/2011 | |
| | | 2,086.00 | | | | -604.00 | | |
| 448.00 | | 24.664 | MTB SM CAP GRWTH-INST I-FD #555 PROPERTY TYPE: SECURITIES | | | 12/26/2006 | 04/08/2011 | |
| | | 549.00 | | | | -101.00 | | |
| 1,675.00 | | 106.192 | MTB MID CAP GRWTH-INST I-FD #401 PROPERTY TYPE: SECURITIES | | | 02/12/2008 | 02/10/2011 | |
| | | 1,355.00 | | | | 320.00 | | |
| 249.00 | | 15.476 | MTB MID CAP GRWTH-INST I-FD #401 PROPERTY TYPE: SECURITIES | | | 02/12/2008 | 04/08/2011 | |
| | | 197.00 | | | | 52.00 | | |
| 9,679.00 | | 987.679 | MTB LGE CAP VAL-INST I #327 PROPERTY TYPE: SECURITIES | | | 01/19/1999 | 11/17/2010 | |
| | | 11,664.00 | | | | -1,985.00 | | |
| 1,443.00 | | 131.295 | MTB LGE CAP VAL-INST I #327 PROPERTY TYPE: SECURITIES | | | 01/19/1999 | 02/10/2011 | |
| | | 1,551.00 | | | | -108.00 | | |

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

| Kind of Property | | Description | | | | P or D | Date acquired | Date sold |
|--|---------------------------------------|--|--------------------------|--------------------------------|------------------------------------|--------------|----------------------|------------|
| Gross sale price less expenses of sale | Depreciation allowed/ allowable | Cost or other basis | FMV as of 12/31/69 | Adj basis as of 12/31/69 | Excess of FMV over adj basis | | Gain or (loss) | |
| 226.00 | | 20.008 MTB LGE CAP VAL-INST I #327 PROPERTY TYPE: SECURITIES 236.00 | | | | | 01/19/1999 | 04/08/2011 |
| | | | | | | | | |
| 2,185.00 | | 235.962 MTB LGE CAP GRWTH-INST I #299 PROPERTY TYPE: SECURITIES 2,314.00 | | | | | 05/25/2007 | 02/10/2011 |
| | | | | | | | | |
| 191.00 | | 21.659 MTB INTL EQ-INST I-FD #270 PROPERTY TYPE: SECURITIES 214.00 | | | | | 01/26/2004 | 11/17/2010 |
| | | | | | | | | |
| 2,423.00 | | 259.428 MTB INTL EQ-INST I-FD #270 PROPERTY TYPE: SECURITIES 2,563.00 | | | | | 01/26/2004 | 02/10/2011 |
| | | | | | | | | |
| 15,905.00 | | 1471.33 MTB INTERMED TERM BD-INST I-FD # PROPERTY TYPE: SECURITIES 14,498.00 | | | | | 07/28/2009 | 11/17/2010 |
| | | | | | | | | |
| 1,779.00 | | 122.846 MAINSTAY EPOCH GLOBAL EQ YLD FD- PROPERTY TYPE: SECURITIES 1,629.00 | | | | | 05/11/2010 | 11/17/2010 |
| | | | | | | | | |
| 25.00 | | 1.64 MAINSTAY EPOCH GLOBAL EQ YLD FD-I PROPERTY TYPE: SECURITIES 22.00 | | | | | 05/11/2010 | 02/10/2011 |
| | | | | | | | | |
| 641.00 | | 44.524 MASTERS SELECT INTERNATIONAL FD # PROPERTY TYPE: SECURITIES 932.00 | | | | | 05/25/2007 | 11/17/2010 |
| | | | | | | | | |
| 406.00 | | 26.073 MASTERS SELECT INTERNATIONAL FD # PROPERTY TYPE: SECURITIES 502.00 | | | | | 01/25/2008 | 02/10/2011 |
| | | | | | | | | |
| 141.00 | | 8.683 MASTERS SELECT INTERNATIONAL FD #3 PROPERTY TYPE: SECURITIES 145.00 | | | | | 01/25/2008 | 04/08/2011 |
| | | | | | | | | |
| 761.00 | | 19.527 MORGAN STANLEY FOCUS GRWTH FD PROPERTY TYPE: SECURITIES 683.00 | | | | | 11/17/2010 | 02/10/2011 |
| | | | | | | | | |

**FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME**

| Kind of Property | | Description | | | | P or D | Date acquired | Date sold | |
|--|---------------------------------------|---|--------------------------|--------------------------------|------------------------------------|--------------|----------------------|-----------------------|-------|
| Gross sale price less expenses of sale | Depreciation allowed/ allowable | Cost or other basis | FMV as of 12/31/69 | Adj basis as of 12/31/69 | Excess of FMV over adj basis | | Gain or (loss) | | |
| 107.00 | | 2.704 MORGAN STANLEY FOCUS GRWTH FD PROPERTY TYPE: SECURITIES 95.00 | | | | | 11/17/2010 | 04/08/2011 12.00 | |
| 561.00 | | 16.157 RS GLOBAL NATURAL RESOURCES FD-Y PROPERTY TYPE: SECURITIES 474.00 | | | | | 02/11/2010 | 11/17/2010 87.00 | |
| 616.00 | | 14.719 RS GLOBAL NATURAL RESOURCES FD-Y PROPERTY TYPE: SECURITIES 432.00 | | | | | 02/11/2010 | 04/08/2011 184.00 | |
| 3,150.00 | | 347.688 RIDGEWORTH SEIX FL RATE HI INC F PROPERTY TYPE: SECURITIES 3,317.00 | | | | | 08/27/2007 | 02/10/2011 -167.00 | |
| 7,426.00 | | 68.706 VANGUARD #94 INSTITUTIONAL INDEX PROPERTY TYPE: SECURITIES 6,836.00 | | | | | 10/13/2008 | 11/17/2010 590.00 | |
| 6,715.00 | | 255.403 CRM MID CAP VALUE FD-INSTL #32 PROPERTY TYPE: SECURITIES 5,977.00 | | | | | 09/27/2004 | 11/17/2010 738.00 | |
| TOTAL GAIN (LOSS) | | | | | | | ----- | 5,825. | ===== |

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES
 =====

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|--------------------------------------|---|-----------------------------|
| ----- | ----- | ----- |
| LSV VALUE EQUITY FUND | 450. | 450. |
| ALPINE GLOBAL PREMIER PPTYS | 514. | 514. |
| ARTIO GLOBAL HIGH INC FD - I | 290. | 290. |
| DWS FLOATING RATE PLUS INST | 52. | 52. |
| DREYFUS INTL BOND FD -I | 225. | 225. |
| FEDERATED ULTRA SHORT BD-INS | 21. | 21. |
| GUINNESS ATKINSON - CHINA & HK FD | 38. | 38. |
| HARBOR FD INTL FD | 318. | 318. |
| ING CLARION GLOBAL R/E INCOME FD | 113. | 113. |
| T ROWE PRICE INST L/C GROWTH | 36. | 36. |
| LAZARD EMERGING MARKETS PORTFOLIO-IN | 197. | 197. |
| MFS EMERGING MARKETS DEBT FD-CL I | 365. | 365. |
| MTB SH TERM CORP BD-INST I-#518 | 443. | 443. |
| MTB MONEY MKT-INST I-FD #420 | 3. | 3. |
| MTB LGE CAP VAL-INST I #327 | 140. | 140. |
| MTB LGE CAP GRWTH-INST I #299 | 46. | 46. |
| MTB INTL EQ-INST I-FD #270 | 403. | 403. |
| MTB INTERMED TERM BD-INST I-FD #220 | 269. | 269. |
| MTB INCOME FUND-INST I-FD #143 | 1,903. | 1,903. |
| MAINSTAY EPOCH GLOBAL EQ YLD FD-I | 144. | 144. |
| MASTERS SELECT INTERNATIONAL FD #306 | 68. | 68. |
| RIDGEWORTH SEIX FL RATE HI INC FD-I | 724. | 724. |
| SPDR S&P DIVIDEND ETF | 68. | 68. |
| VANGUARD #94 INSTITUTIONAL INDEX | 74. | 74. |
| | ----- | ----- |
| TOTAL | 6,904. | 6,904. |
| | ===== | ===== |

FORM 990PF, PART I - OTHER INCOME

=====

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|-------------|---|-----------------------------|
| TOTALS | 1,042. | 1,042. |

FORM 990PF, PART I - TAXES

=====

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|--------------------------------|---|-----------------------------|
| FOREIGN TAXES ON QUALIFIED FOR | 157. | 157. |
| FOREIGN TAXES ON NONQUALIFIED | 6. | 6. |
| TOTALS | 163. | 163. |

FORM 990PF, PART I - OTHER EXPENSES

=====

| DESCRIPTION | REVENUE AND EXPENSES PER BOOKS | NET INVESTMENT INCOME |
|-------------------------------|---|-----------------------------|
| OTHER NON-ALLOCABLE EXPENSE - | 100. | 100. |
| TOTALS | 100. | 100. |

FORM 990PF, PART II - OTHER INVESTMENTS
 =====

| DESCRIPTION | COST/ FMV C OR F | ENDING BOOK VALUE | ENDING FMV |
|-------------------------------|------------------------|----------------------|---------------|
| ----- | ----- | ----- | --- |
| GOLDMAN SACHS | C | | |
| MTB INCOME FD #143 | C | 50,398. | 54,138. |
| MTB INTERM TERM #220 | C | | |
| MTB SHORT TERM #518 | C | 31,877. | 32,773. |
| RIDGEWORTH SEIX FLOATING | C | 10,983. | 11,146. |
| CRM MID CAP | C | | |
| HARBOR CAPITAL APPREC | C | | |
| MTB LARGE CAP #299 | C | 22,459. | 23,744. |
| MTB LARGE CAP VALUE #327 | C | 20,462. | 22,829. |
| MTB MID CAP GROWTH #401 | C | 10,521. | 13,976. |
| MTB SMALL CAP #555 | C | 10,011. | 10,056. |
| T ROWE PRICE | C | 11,490. | 15,235. |
| VANGUARD #94 | C | | |
| ALPINE INTERN'L | C | 5,676. | 5,831. |
| GUINNESS ATKINSON CH & HK FD | C | 2,439. | 3,894. |
| HARBOR INT'L | C | 10,539. | 18,296. |
| LAZARD EMERGING MRKT | C | 8,912. | 10,947. |
| MASTERS SELECT INT'L#306 | C | 7,532. | 11,646. |
| MTB INT'L EQ #270 | C | 29,846. | 33,332. |
| DREYFUS INT'L BD FD | C | 10,816. | 11,381. |
| MFS EMERGING MARKETS | C | 7,161. | 7,529. |
| ARTIO GLOBAL HIGH | C | 3,588. | 3,730. |
| LSV VALUE | C | 23,607. | 27,461. |
| MAINSTAY EPOCH | C | 4,987. | 5,779. |
| RS GLOBAL NATURAL | C | 8,674. | 10,933. |
| FEDERATED ULTRA SHORT BOND | C | 3,715. | 3,731. |
| DWS FLOATING RATE PLUS | C | 3,727. | 3,696. |
| MORGAN STANLEY FOCUS GRWTH FD | C | 13,218. | 15,312. |
| ING CLARION GLOBAL RE INC FD | C | 1,725. | 1,935. |

FORM 990PF, PART II - OTHER INVESTMENTS

| DESCRIPTION | COST/ FMV | C OR F | ENDING BOOK VALUE | ENDING FMV |
|-------------------------------|--------------|--------|----------------------|---------------|
| GUINNESS ATKINSON GLO ENER FD | C | | 3,431. | 3,571. |
| SPDR S&P DIVIDEND EFT | C | | 3,946. | 4,318. |
| TOTALS | | | 321,740. | 367,219. |

| | | | | |
|-------------------------------|---|--|----------|----------|
| GUINNESS ATKINSON GLO ENER FD | C | | 3,431. | 3,571. |
| SPDR S&P DIVIDEND EFT | C | | 3,946. | 4,318. |
| TOTALS | | | 321,740. | 367,219. |

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

=====

DESCRIPTION

AMOUNT

MUTUAL FUND ADJUSTMENT
ROUNDING

39.
1.

TOTAL

40.
=====

STATE(S) WHERE THE FOUNDATION IS REGISTERED

=====

NY

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

=====

OFFICER NAME:

MANUFACTURERS & TRADERS TRUST CO.

ADDRESS:

ONE M&T PLAZA 8TH FLOOR

BUFFALO, NY 14203

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

COMPENSATION 5,369.

TOTAL COMPENSATION: 5,369.

=====

RECIPIENT NAME:

FIRST METH CHURCH-MECHANICVILLE
C/O GARY ISLES, CHAIRMAN

ADDRESS:

19 DEWEY AVENUE
MECHANICVILLE, NY 12118

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL PURPOSES

FOUNDATION STATUS OF RECIPIENT:

N/A

AMOUNT OF GRANT PAID 12,119.

TOTAL GRANTS PAID: 12,119.
=====

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).**

OMB No 1545-0092

2010

Name of estate or trust

Employer identification number

LEWIS S. HOWLAND CHARITABLE TRUST 115118036

14-6077831

Note: Form 5227 filers need to complete *only* Parts I and II.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

| (a) Description of property (Example 100 shares 7% preferred of "Z" Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
|--|------------------------------------|--------------------------------|-----------------|---|--|
| 1a SHORT-TERM CAPITAL GAIN DIVIDENDS | | STMT 1 | | | 527. |
| | | | | | |
| | | | | | |
| | | | | | |

| | | |
|--|-----------|--------|
| b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b | 1b | 1,178. |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 | 2 | |
| 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts | 3 | |
| 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet | 4 | () |
| 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶ | 5 | 1,705. |

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

| (a) Description of property (Example 100 shares 7% preferred of "Z" Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
|--|------------------------------------|--------------------------------|-----------------|---|--|
| 6a LONG-TERM CAPITAL GAIN DIVIDENDS | | STMT 1 | | | 954. |
| | | | | | |
| | | | | | |
| | | | | | |

| | | |
|--|-----------|--------|
| b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b | 6b | 3,166. |
| 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 | 7 | |
| 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts | 8 | |
| 9 Capital gain distributions | 9 | |
| 10 Gain from Form 4797, Part I | 10 | |
| 11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet | 11 | () |
| 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶ | 12 | 4,120. |

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2010

| Part III Summary of Parts I and II | | (1) Beneficiaries' (see instr.) | (2) Estate's or trust's | (3) Total |
|--|---|---------------------------------|-------------------------|-----------|
| Caution: Read the instructions before completing this part. | | | | |
| 13 | Net short-term gain or (loss) | 13 | | 1,705. |
| 14 | Net long-term gain or (loss): | | | |
| a | Total for year | 14a | | 4,120. |
| b | Unrecaptured section 1250 gain (see line 18 of the wrksht.) | 14b | | |
| c | 28% rate gain | 14c | | |
| 15 | Total net gain or (loss). Combine lines 13 and 14a | 15 | | 5,825. |

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation

| | | | |
|-----------|---|-----------|-----|
| 16 | Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000 | 16 | () |
|-----------|---|-----------|-----|

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

| | | | | |
|-----------|---|-----------|--|--|
| 17 | Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) | 17 | | |
| 18 | Enter the smaller of line 14a or 15 in column (2) but not less than zero | 18 | | |
| 19 | Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) | 19 | | |
| 20 | Add lines 18 and 19 | 20 | | |
| 21 | If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- | 21 | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0- | 22 | | |
| 23 | Subtract line 22 from line 17. If zero or less, enter -0- | 23 | | |
| 24 | Enter the smaller of the amount on line 17 or \$2,300 | 24 | | |
| 25 | Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box <input type="checkbox"/> No. Enter the amount from line 23 | 25 | | |
| 26 | Subtract line 25 from line 24 | 26 | | |
| 27 | Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30, go to line 31 <input type="checkbox"/> No. Enter the smaller of line 17 or line 22 | 27 | | |
| 28 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | 28 | | |
| 29 | Subtract line 28 from line 27 | 29 | | |
| 30 | Multiply line 29 by 15% (15) | 30 | | |
| 31 | Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) | 31 | | |
| 32 | Add lines 30 and 31 | 32 | | |
| 33 | Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) | 33 | | |
| 34 | Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) | 34 | | |

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side **Employer identification number**
LEWIS S. HOWLAND CHARITABLE TRUST 115118036 **14-6077831**

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

| (a) Description of property (Example 100 sh 7% preferred of "Z" Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|---------------------------------|-----------------------------|-----------------|--|--|
| 6a 37.772 LSV VALUE EQUITY FUND | 02/11/2010 | 04/08/2011 | 562.00 | 449.00 | 113.00 |
| 366.645 ALPINE INTL REAL ESTATE EQ FD | 11/19/2008 | 11/17/2010 | 9,342.00 | 4,346.00 | 4,996.00 |
| 3.915 DREYFUS INTL BOND FD -I | 09/24/2009 | 11/17/2010 | 67.00 | 63.00 | 4.00 |
| 17.33 GUINNESS ATKINSON - CHINA & HK FD | 10/13/2008 | 11/17/2010 | 700.00 | 379.00 | 321.00 |
| 4.345 GUINNESS ATKINSON - CHINA & HK FD | 10/13/2008 | 04/08/2011 | 176.00 | 95.00 | 81.00 |
| 38.722 HARBOR FD INTL FD | 04/17/2009 | 11/17/2010 | 2,264.00 | 1,446.00 | 818.00 |
| 35.109 HARBOR FD INTL FD | 04/17/2009 | 02/10/2011 | 2,164.00 | 1,311.00 | 853.00 |
| 2.842 HARBOR FD INTL FD | 04/17/2009 | 04/08/2011 | 185.00 | 106.00 | 79.00 |
| 459.688 HARBOR CAPITAL APPRECIATION FD | 10/16/2008 | 11/17/2010 | 15,914.00 | 15,578.00 | 336.00 |
| 21.441 T ROWE PRICE INST L/C GROWTH | 10/27/2006 | 11/17/2010 | 330.00 | 302.00 | 28.00 |
| 58.025 T ROWE PRICE INST L/C GROWTH | 10/27/2006 | 02/10/2011 | 1,015.00 | 816.00 | 199.00 |
| 7.471 LAZARD EMERGING MARKETS PORTFOLIO-IN | 12/26/2007 | 08/25/2010 | 140.00 | 178.00 | -38.00 |
| 78.396 LAZARD EMERGING MARKETS PORTFOLIO-IN | 12/26/2007 | 09/27/2010 | 1,610.00 | 1,856.00 | -246.00 |
| 21.077 LAZARD EMERGING MARKETS PORTFOLIO-IN | 08/10/2007 | 11/17/2010 | 443.00 | 498.00 | -55.00 |
| 35.31 LAZARD EMERGING MARKETS PORTFOLIO-IN | 08/10/2007 | 04/08/2011 | 790.00 | 834.00 | -44.00 |
| 7.708 MFS EMERGING MARKETS DEBT FD-CL I | 09/24/2009 | 11/17/2010 | 116.00 | 108.00 | 8.00 |
| 256.789 MTB SM CAP GRWTH-INST I-FD #555 | 12/29/2004 | 11/17/2010 | 3,711.00 | 7,631.00 | -3,920.00 |
| 84.809 MTB SM CAP GRWTH-INST I-FD #555 | 12/26/2006 | 02/10/2011 | 1,482.00 | 2,086.00 | -604.00 |
| 24.664 MTB SM CAP GRWTH-INST I-FD #555 | 12/26/2006 | 04/08/2011 | 448.00 | 549.00 | -101.00 |
| 106.192 MTB MID CAP GRWTH-INST I-FD #401 | 02/12/2008 | 02/10/2011 | 1,675.00 | 1,355.00 | 320.00 |
| 15.476 MTB MID CAP GRWTH-INST I-FD #401 | 02/12/2008 | 04/08/2011 | 249.00 | 197.00 | 52.00 |
| 987.679 MTB LGE CAP VAL-INST I #327 | 01/19/1999 | 11/17/2010 | 9,679.00 | 11,664.00 | -1,985.00 |
| 131.295 MTB LGE CAP VAL-INST I #327 | 01/19/1999 | 02/10/2011 | 1,443.00 | 1,551.00 | -108.00 |
| 20.008 MTB LGE CAP VAL-INST I #327 | 01/19/1999 | 04/08/2011 | 226.00 | 236.00 | -10.00 |
| 235.962 MTB LGE CAP GRWTH-INST I #299 | 05/25/2007 | 02/10/2011 | 2,185.00 | 2,314.00 | -129.00 |

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

FEDERAL CAPITAL GAIN DIVIDENDS
=====SHORT-TERM CAPITAL GAIN DIVIDENDS

| | |
|-----------------------------------|--------|
| ARTIO GLOBAL HIGH INC FD - I | |
| ARTIO GLOBAL HIGH INC FD - I | 54.00 |
| DREYFUS INTL BOND FD -I | 244.00 |
| MFS EMERGING MARKETS DEBT FD-CL I | 128.00 |
| MTB INCOME FUND-INST I-FD #143 | 101.00 |

TOTAL SHORT-TERM CAPITAL GAIN DIVIDENDS

527.00
=====LONG-TERM CAPITAL GAIN DIVIDENDS

15% RATE CAPITAL GAIN DIVIDENDS

| | |
|-----------------------------------|--------|
| ARTIO GLOBAL HIGH INC FD - I | 37.00 |
| DREYFUS INTL BOND FD -I | 104.00 |
| GUINNESS ATKINSON - CHINA & HK FD | 127.00 |
| MFS EMERGING MARKETS DEBT FD-CL I | 15.00 |
| MTB SH TERM CORP BD-INST I-#518 | 43.00 |
| MTB INCOME FUND-INST I-FD #143 | 627.00 |

TOTAL 15% RATE CAPITAL GAIN DIVIDENDS

954.00

TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS

954.00
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