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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

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

OMB No 1545-0052

2011

For calendar year 2011 or tax year beginning , and ending

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

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

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

A Employer identification number: 06-6038309

B Telephone number (see instructions): 203-255-1886

C If exemption application is pending, check here ▶ ☐

D 1 Foreign organizations, check here ▶ ☐

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

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

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

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

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

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 2,159,123

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 instructions))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue 1	Contributions, gifts, grants, etc , received (attach schedule)				
2	Check ▶ ☒ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	59,308	59,308		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	171,679			
b	Gross sales price for all assets on line 6a 811,934				
7	Capital gain net income (from Part IV, line 2)		171,679		
8	Net short-term capital gain			0	
9	Income modifications				
10a	Gross sales less returns & allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule) Stmt 1	-2,650			
12	**Total.** Add lines 1 through 11	228,337	230,987	0	
Operating and Administrative Expenses 13	Compensation of officers, directors, trustees, etc	18,000	10,800		8,200
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) Stmt 2	5,345	3,207		2,138
c	Other professional fees (attach schedule) Stmt 3	9,749	9,749		
17	Interest				
18	Taxes (attach schedule) (see instructions) Stmt 4	851	851		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (att sch) Stmt 5	959	417		542
24	**Total operating and administrative expenses.** Add lines 13 through 23	34,904	25,024	0	10,880
25	Contributions, gifts, grants paid	127,300			127,300
26	**Total expenses and disbursements.** Add lines 24 and 25	162,204	25,024	0	138,180
27	Subtract line 26 from line 12				
a	**Excess of revenue over expenses and disbursements**	66,133			
b	**Net investment income** (if negative, enter -0-)		205,963		
c	**Adjusted net income** (if negative, enter -0-)			0	

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For Paperwork Reduction Act Notice, see instructions.

DAA

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	1,641	2,217	2,217
	2	Savings and temporary cash investments	26,989	24,625	24,625
	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 instructions)			
	7	Other notes and loans receivable (att schedule) ▶			
		Less allowance for doubtful accounts ▶ 0			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule) See Stmt 6	1,686,312	1,760,076	2,132,281
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	1,714,942	1,786,918	2,159,123
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,714,942	1,786,918	
	30	**Total net assets or fund balances** (see instructions)	1,714,942	1,786,918	
	31	**Total liabilities and net assets/fund balances** (see instructions)	1,714,942	1,786,918	

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	1,714,942
2	Enter amount from Part I, line 27a	2	66,133
3	Other increases not included in line 2 (itemize) ▶ See Statement 7	3	7,736
4	Add lines 1, 2, and 3	4	1,788,811
5	Decreases not included in line 2 (itemize) ▶ See Statement 8	5	1,893
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,786,918

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	FD & M - Schwab Schedule	P		
b	FD & M - Schwab Schedule	P		
c	CAPITAL GAIN DISTRIBUTIONS			
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	360,478		353,899	6,579
b	449,594		286,356	163,238
c	1,862			1,862
d				
e				

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				6,579
b				163,238
c				1,862
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	171,679
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 instructions) If (loss), enter -0- in Part I, line 8	3	6,579

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 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))
2010	144,073	2,150,904	0.066983
2009	139,832	2,016,445	0.069346
2008	136,999	2,425,828	0.056475
2007	150,531	2,868,243	0.052482
2006	133,318	2,494,258	0.053450

2 **Total** of line 1, column (d)	2	0.298736
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	0.059747
4 Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	2,261,444
5 Multiply line 4 by line 3	5	135,114
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,060
7 Add lines 5 and 6	7	137,174
8 Enter qualifying distributions from Part XII, line 4	8	138,180

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☒ and enter 1% of Part I, line 27b			1	2,060
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	0
3	Add lines 1 and 2			3	2,060
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	2,060
6	Credits/Payments				
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	1,242		
b	Exempt foreign organizations—tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c	1,600		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	2,842
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	782
11	Enter the amount of line 10 to be **Credited to 2012 estimated tax** ▶ 782 Refunded ▶			11	

Part VII-A Statements Regarding Activities

				Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.				
c	Did the foundation file **Form 1120-POL** for this year?		1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ______ **(2)** On foundation managers ▶ $ ______				
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ______				
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?		4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV		7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ CT				
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation		8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If "Yes," complete Part XIV		9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	N/A	10		

Part VII-A Statements Regarding Activities (continued)

				Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	N/A	11		
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)		12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?		13	X	

Website address ▶ N/A

14 The books are in care of ▶ HERBERT G. KOEHLER Telephone no ▶ 203-255-1886
35 EUNICE AVE
Located at ▶ FAIRFIELD CT ZIP+4 ▶ 06824

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041**—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

			Yes	No
16	At any time during calendar year 2011, 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? See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶	16		X

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 instructions)?	N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	N/A	1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))				
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? If "Yes," list the years ▶ 20 , 20 , 20 , 20	☐ Yes ☒ No			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20 , 20 , 20 , 20				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2011 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 2011)	N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?		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 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 instructions)? N/A **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** X (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? N/A **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address		(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
PHYLLIS W. MARSILIUS 340 SAILORS LANE	BRIDGEPORT CT 06605	TRUSTEE 0.63	6,000	0	0
HERBERT G. KOEHLER 35 EUNICE AVENUE	FAIRFIELD CT 06824	TRUSTEE 0.73	6,000	0	0
W. PARKER SEELEY, JR. 855 MAIN STREET	BRIDGEPORT CT 06604	TRUSTEE 0.90	6,000	0	0

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

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

Total number of other employees paid over $50,000 ▶ 0

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 instructions). If none, enter "NONE."

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

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes			
a	Average monthly fair market value of securities		1a	2,062,196
b	Average of monthly cash balances		1b	233,686
c	Fair market value of all other assets (see instructions)		1c	0
d	**Total** (add lines 1a, b, and c)		1d	2,295,882
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0		
2	Acquisition indebtedness applicable to line 1 assets		2	0
3	Subtract line 2 from line 1d		3	2,295,882
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)		4	34,438
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	2,261,444
6	**Minimum investment return.** Enter 5% of line 5		6	113,072

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

1	Minimum investment return from Part X, line 6		1	113,072
2a	Tax on investment income for 2011 from Part VI, line 5	2a 2,060		
b	Income tax for 2011 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	2,060
3	Distributable amount before adjustments Subtract line 2c from line 1		3	111,012
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	111,012
6	Deduction from distributable amount (see instructions)		6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1		7	111,012

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	138,180
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	138,180
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 instructions)	5	2,060
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	136,120

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

Part XIII Undistributed Income (see instructions)

			(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
1	Distributable amount for 2011 from Part XI, line 7					111,012
2	Undistributed income, if any, as of the end of 2011					
a	Enter amount for 2010 only					
b	Total for prior years 20 ____ , 20 ____ , 20 ____					
3	Excess distributions carryover, if any, to 2011					
a	From 2006	21,453				
b	From 2007	31,365				
c	From 2008	19,096				
d	From 2009	39,578				
e	From 2010	36,868				
f	**Total** of lines 3a through e		148,360			
4	Qualifying distributions for 2011 from Part XII, line 4 ▶ $ 138,180					
a	Applied to 2010, but not more than line 2a					
b	Applied to undistributed income of prior years (Election required—see instructions)					
c	Treated as distributions out of corpus (Election required—see instructions)					
d	Applied to 2011 distributable amount					111,012
e	Remaining amount distributed out of corpus		27,168			
5	Excess distributions carryover applied to 2011 (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		175,528			
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 instructions					
e	Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see instructions					
f	Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2012					0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)					
8	Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)		21,453			
9	**Excess distributions carryover to 2012.** Subtract lines 7 and 8 from line 6a		154,075			
10	Analysis of line 9					
a	Excess from 2007	31,365				
b	Excess from 2008	19,096				
c	Excess from 2009	39,578				
d	Excess from 2010	36,868				
e	Excess from 2011	27,168				

Part XIV Private Operating Foundations (see 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 2011, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 Information Regarding Foundation Managers:

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

N/A

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

N/A

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

Check here ▶ ☒ 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 instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

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

See Statement 9

c Any submission deadlines

SEPTEMBER 30

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

PUBLIC CHARITIES IN GREATER BRIDGEPORT, CT. AREA

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE ATTACHED LIST		PUBLIC	AID THE ORGANIZATION'S EFFORTS IN THE GREATER BRIDGEPORT, CT AREA, TO HELP INDIVIDUALS, FAMILIES AND CHILDREN IN NEED.	127,300
Total			▶ 3a	127,300
b Approved for future payment				
N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	59,308	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	171,679	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b NUSTAR ENERGY, L.P.			14	-13	
c ENTERPRISE PROD. PTNS LP			14	-2,637	
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		228,337	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 228,337

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
N/A	

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Herbert G Koehler | 6/20/12 | Co-Trustee

Signature of officer or trustee | Date | Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed
HERBERT G. KOEHLER	Herbert G Koehler HERBERT G. KOEHLER	06/14/12	
Firm's name ▶ H. G. Koehler & Company		PTIN	P01389764
Firm's address ▶ 35 Eunice Avenue Fairfield, CT 06824-6820		Firm's EIN ▶	04-5305744
		Phone no	203-255-1886

Federal Statements

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

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
NUSTAR ENERGY, L.P.	$ -13	$	$
ENTERPRISE PROD. PTNS LP	-2,637		
Total	$ -2,650	$ 0	$ 0

Form 990-PF, Part I, Line 16a - Legal Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
SEELEY & BERGLASS	$	$	$	$
Total	$ 0	$ 0	$ 0	$ 0

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
TAX RETURN FEES-H.G. KOEHLER&CO.	$ 3,122	$ 1,873	$	$ 1,249
ACCOUNTING	2,223	1,334		889
Total	$ 5,345	$ 3,207	$ 0	$ 2,138

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT MANAGEMENT SERVICES	$ 9,749	$ 9,749	$	$
Total	$ 9,749	$ 9,749	$ 0	$ 0

Federal Statements

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FORM 990 PF TAX DEPOSITS	$	$	$	$
FOREIGN TAXES	851	851		
Total	$ 851	$ 851	$ 0	$ 0

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
Expenses				
PROBATE COURT FEE	834	417		417
FIDELITY BOND	125			125
Total	$ 959	$ 417	$ 0	$ 542

Federal Statements

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

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CORPORATE STOCK	$ 1,686,312	$ 1,760,076		$ 2,132,281
Total	$ 1,686,312	$ 1,760,076		$ 2,132,281

Federal Statements

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

Description	Amount
TAX VS. BOOK DIFFERENCES:	$
FOREIGN TAX	851
PARTNERSHIP INCOME	3,660
CAPITAL GAIN DISTRIBUTION	
DIVIDENDS	575
OTHER INCOME	2,650
Total	$ 7,736

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

Description	Amount
TAX VS BOOK DIFERENCES:	$
INTEREST	31
CAPITAL GAIN DISTRIBUTION	1,862
Total	$ 1,893

Federal Statements

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

Description
DESCRIPTION OF PROGRAM, PROGRAM GOALS AND ACCOMPLISHMENTS AND LATEST FINANCIAL STATEMENTS

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description
SEPTEMBER 30

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

Description
PUBLIC CHARITIES IN GREATER BRIDGEPORT, CT. AREA

Federal Statements

Taxable Dividends from Securities

Description		Amount	Unrelated Business Code	Exclusion Code	Postal Code	US Obs ($ or %)
TAXABLE DIVIDENDS & INTEREST	$	59,308		14		
Total	$	59,308				

FINANCIAL DESIGN & MANAGEMENT, INC.

PORTFOLIO APPRAISAL

BENJAMIN B. LEWIS TRUST

Schwab # 1107-1668

December 30, 2011

Quantity	Security	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Unit Income	Annual Income	Cur. Yield
COMMON STOCK									
400	3M COMPANY	60.02	24,008 95	81 73	32,692 00	1 5	2 200	880 00	2 7
2,000	AT & T INC	4.69	9,382 92	30.24	60,480.00	2 8	1 720	3,440 00	5 7
400	AVALONBAY CMNTYS INC REIT	45.02	18,008 95	130 60	52,240.00	2 4	3.570	1,428 00	2 7
300	BERKSHIRE HATHAWAY CL B	79 63	23,888 95	76 30	22,890 00	1.1	0 000	0.00	0 0
400	BOEING CO	59.62	23,848 95	73.35	29,340 00	1 4	1.680	672 00	2 3
600	CHEVRON CORP	3 02	1,813.83	106 40	63,840.00	3 0	3 120	1,872 00	2.9
2,200	CISCO SYSTEMS INC	17.27	38,000 90	18 08	39,776 00	1 9	0 240	528 00	1.3
500	CONOCOPHILLIPS	65 36	32,678 45	72.87	36,435 00	1 7	2.640	1,320 00	3 6
500	DEERE & CO	34.02	17,008 95	77 35	38,675.00	1.8	1 640	820 00	2 1
400	DEVON ENERGY CP NEW	73 02	29,209 95	62 00	24,800.00	1.2	0.680	272 00	1.1
300	DIAGEO PLC	50 03	15,008 95	87 42	26,226 00	1 2	1.600	480 00	1 8
1,200	DOW CHEMICAL CO	24.01	28,808.95	28 76	34,512 00	1.6	1.000	1,200 00	3 5
1,000	DTE ENERGY CO	34 41	34,414 56	54 45	54,450.00	2.6	1.880	1,880 00	3 5
342	EASTMAN CHEMICAL CO	0 89	303 29	39.06	13,358 44	0 6	1.760	601.92	4 5
500	EMERSON ELECTRIC CO	27.69	13,843.95	46 59	23,295.00	1 1	1.380	690 00	3 0
800	ENTERPRISE PRD PRTNRS LP	25.01	20,008 95	46 38	37,104.00	1.7	2 420	1,936.00	5.2
1,200	EXXON MOBIL CORP	0 55	665.53	84.76	101,712 00	4 8	1.760	2,112 00	2.1
700	HOME DEPOT INC	40 51	28,359.95	42.04	29,428.00	1 4	1.000	700 00	2 4
500	IL TOOL WORKS INC	35.02	17,508 95	46.71	23,355.00	1 1	1 440	720.00	3.1
600	INGERSOLL RAND CL A NEWF IRELAND	18.50	11,101.63	30.47	18,282.00	0.9	0 480	288.00	1.6
1,000	INTEL CORP	18 96	18,958.95	24.25	24,250.00	1 1	0 840	840 00	3.5
700	ISHARES MSCI EMERGING INDEX FD	42.11	29,478.95	37 94	26,558.00	1.2	0 000	0.00	0.0
1,500	ISHARES MSCI PACIFIC EX-JAPAN	41 32	61,973.25	38.93	58,395.00	2 7	1.490	2,235.00	3.8
1,150	ISHARES MSCI SWITZERLAND INDEX	21.99	25,290.32	22.62	26,013 00	1.2	1 060	1,219.00	4 7
500	ISHARES TR RUSSELL 2000 INDEX	75.06	37,531.40	73 75	36,875 00	1.7	0.950	475 00	1 3
300	JOHNSON & JOHNSON	57 03	17,108.95	65 58	19,674.00	0.9	2.280	684.00	3 5
500	LOWES COS INC	29 37	14,684 95	25.38	12,690.00	0 6	0 560	280.00	2 2
500	MEDTRONIC INC	30 15	15,073.80	38 25	19,125.00	0.9	0.970	485.00	2 5
1,000	MICROSOFT CORP	18.01	18,008.95	25.96	25,960 00	1.2	0 800	800 00	3.1
600	MKT VECTORS AGRIBUSINESS ETF	45.42	27,254 95	47.15	28,290 00	1 3	0 000	0.00	0.0
400	NUSTAR ENERGY LP	49.85	19,941 85	56 66	22,664 00	1.1	4 380	1,752.00	7 7
400	PEPSICO INC	55 02	22,008 95	66 35	26,540.00	1.2	2.060	824.00	3.1
2,000	PROSHS ULTRASHORT LEHMAN: 20+ YR TRSRY	46 00	92,008 95	18 07	36,140.00	1.7	0 000	0.00	0 0
1,500	REAVES UTILITY INCOME FD	19 56	29,345 24	26.01	39,015 00	1.8	1.250	1,875.00	4.8
2,000	VANGUARD INFO TECH.	51 82	103,648 95	61.37	122,740 00	5 8	0.360	720.00	0.6
600	VANGUARD MID-CAP GROWTH ETF	63 01	37,808.95	59 54	35,724.00	1 7	0.000	0.00	0.0
500	VANGUARD SMALL CAP GRWTH	78.77	39,383.95	76.36	38,180.00	1.8	0.000	0.00	0.0
1,800	VERIZON COMM.	7.55	13,585 98	40 12	72,216.00	3.4	2.000	3,600.00	5.0
1,200	WELLS FARGO	23.01	27,608.95	27.56	33,072.00	1.6	0.480	576.00	1.7
			1,038,581.76		1,467,011.44	68.8		38,204.92	2.6
GNMA									
161	GOVT NATL MTG 7.5%30 REMIC FACTOR= 0.113328440000 7.500% Due 01-20-30	101 04	162.59	110.70	178 15	0.0	7.500	12.07	6.8

			162 59		178 15	0 0		12 07	6 8
OTHER ASSETS									
1,000	GUGGENHEIM ETF BRIC	53 26	53,259 95	35 03	35,030 00	1 6			
4,250	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	22 43	95,327 73	19 29	81,978 25	3 8			
508	VORNADO REALTY TRUST REIT	34 35	17,451 75	76 86	39,044 88	1 8			
			166,039 43		156 053 13	7 3			
CASH AND EQUIVALENTS									
	SCHWAB GOVT M M		26,841.40		26.841 40	1.3	0.250	67 10	0 2
			26,841.40		26,841 40	1.3		67.10	0.2
FHLMC									
257	FED HM LN MTG REMIC FACTOR= 0.032512410000 7.000% Due 05-15-21	99.66	255 81	109 56	281 22	0 0	7.000	17 97	6 4
456	FED HM LN MTG REMIC FACTOR= 0.031082230000 7.000% Due 11-15-21	99 73	454 81	112 87	514 75	0 0	7 000	31.92	6 2
77	FED HM LN MTG REMIC FACTOR= 0.037819290000 7.000% Due 11-15-21	98.66	76 24	110.28	85 22	0 0	7.000	5 41	6.3
6,398	FED HM LN MTG REMIC FACTOR= 0.354587730000 5.500% Due 07-15-24	100 00	6,398 12	107 86	6,900.59	0.3	5 500	351 88	5.1
7,000	FED HM LN MTG REMIC FACTOR= 1.000000000000 5.500% Due 11-15-33	100 00	7,000 00	102 73	7,191 44	0.3	5.500	385.00	5 4
			14,184.98		14,973 22	0 7		792.18	5.3
MUTUAL FUND									
5,521.162	DODGE & COX INTL STOCK FUND	39.48	218,002.73	29.24	161,438 78	7.6	0.130	717.75	0 4
11,618 879	PIMCO ALL ASSET ALL AUTHORITY: INST	10.71	124,403.76	10.03	116,537.36	5 5	0 080	929.51	0.8
8,915.505	PIMCO GLOBAL MULTI-ASSET	11 94	106,416.28	10 75	95,841 68	4.5	0 120	1,069 86	1.1
4,005 411	RYDEX ENERGY FUND INV CL	23 04	92,284 96	23.32	93,406 18	4.4	0.032	127.37	0.1
			541,107.73		467,224.00	21.9		2,844.49	0.6
TOTAL PORTFOLIO			**1,786,917.89**		**2,132,281.33**	**100.0**		**41,920.77**	**2.0**

FINANCIAL DESIGN & MANAGEMENT, INC.
REALIZED GAINS AND LOSSES
BENJAMIN B. LEWIS TRUST
Schwab # 1107-1668
From 01-01-11 Through 12-31-11

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-01-08	01-11-11	500	CATERPILLAR INC	27,509	47,240		19,731
10-20-08	01-12-11	200	INTL BUSINESS MACHINES	18,009	29,691		11,682
01-01-80	01-13-11	440	HONEYWELL INTL	3,278	24,054		20,776
01-01-80	01-13-11	200	HONEYWELL INTL	1,490	10,933		9,443
02-14-07	01-14-11	200	GOLDMAN SACHS GROUP INC	43,479	34,790		-8,689
10-04-06	01-15-11	4	FED HM LN MTG REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	4	4		0
10-04-06	01-15-11	14	FED HM LN MTG REMIC FACTOR= 0 032512410000 7.000% Due 05-15-21	14	14		0
10-04-06	01-15-11	2	FED HM LN MTG REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	2	2		0
10-04-06	01-15-11	27	FED HM LN MTG REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	27	27		0
10-04-06	01-20-11	1	GOVT NATL MTG 7.5%30 REMIC FACTOR= 0.113328440000 7 500% Due 01-20-30	1	1		0
02-05-10	01-21-11	675	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	25,992	15,319	-10,672	
04-29-10	01-21-11	1,525	PROSHS ULTRASHRT S&P500 PROSHARES TRUST	44,034	34,611	-9,424	
03-31-08	01-24-11	1	FAIRPOINT COMM INC - Bkrpt 1/24/11	0	0		0
03-05-09	02-09-11	300	PUBLIC STORAGE REIT	14,259	33,207		18,948
01-12-11	02-10-11	500	SPDR S&P 500 ETF exp 1/22/18	64,284	66,115	1,831	
10-04-06	02-15-11	13	FED HM LN MTG REMIC FACTOR= 0.031082230000 7.000% Due 11-15-21	13	13		0
10-04-06	02-15-11	5	FED HM LN MTG REMIC FACTOR= 0.032512410000 7 000% Due 05-15-21	5	5		0
10-04-06	02-15-11	6	FED HM LN MTG REMIC FACTOR= 0 037819290000 7.000% Due 11-15-21	5	6		0
10-04-06	02-15-11	27	FED HM LN MTG REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	27	27		0
12-13-10	02-15-11	600	ISHARES RUSSELL MIDCAPS GRTH INDEX	33,819	36,472	2,653	
10-04-06	02-20-11	2	GOVT NATL MTG 7 5%30 REMIC FACTOR= 0 113328440000 7.500% Due 01-20-30	2	2		0

FINANCIAL DESIGN & MANAGEMENT, INC.
REALIZED GAINS AND LOSSES
BENJAMIN B. LEWIS TRUST
Schwab # 1107-1668
From 01-01-11 Through 12-31-11

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-22-08	02-22-11	600	RAYONIER INC REIT	18,607	36,889		18,282
10-23-08	03-10-11	600	VANGUARD SMALL CAP GRWTH	25,209	48,890		23,681
10-04-06	03-15-11	3	FED HM LN MTG REMIC FACTOR= 0.031082230000 7 000% Due 11-15-21	3	3		0
10-04-06	03-15-11	4	FED HM LN MTG REMIC FACTOR= 0.032512410000 7.000% Due 05-15-21	4	4		0
10-04-06	03-15-11	1	FED HM LN MTG REMIC FACTOR= 0.037819290000 7.000% Due 11-15-21	1	1		0
10-04-06	03-15-11	27	FED HM LN MTG REMIC FACTOR= 0 354587730000 5.500% Due 07-15-24	27	27		0
10-04-06	03-20-11	3	GOVT NATL MTG 7 5%30 REMIC FACTOR= 0.113328440000 7 500% Due 01-20-30	3	3		0
01-01-80	04-12-11	200	CHEVRON CORP	605	20,791		20,186
10-04-06	04-15-11	3	FED HM LN MTG REMIC FACTOR= 0.031082230000 7.000% Due 11-15-21	3	3		0
10-04-06	04-15-11	4	FED HM LN MTG REMIC FACTOR= 0 032512410000 7.000% Due 05-15-21	4	4		0
10-04-06	04-15-11	1	FED HM LN MTG REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	1	1		0
10-04-06	04-15-11	27	FED HM LN MTG REMIC FACTOR= 0 354587730000 5.500% Due 07-15-24	27	27		0
10-04-06	04-20-11	2	GOVT NATL MTG 7.5%30 REMIC FACTOR= 0.113328440000 7.500% Due 01-20-30	2	2		0
09-24-07	04-26-11	500	ALLSTATE CORP	27,760	15,991		-11,769
10-04-06	05-15-11	3	FED HM LN MTG REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	3	3		0
10-04-06	05-15-11	5	FED HM LN MTG REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	5	5		0
10-04-06	05-15-11	1	FED HM LN MTG REMIC FACTOR= 0.037819290000 7.000% Due 11-15-21	1	1		0
10-04-06	05-15-11	28	FED HM LN MTG REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	28	28		0

FINANCIAL DESIGN & MANAGEMENT, INC.
REALIZED GAINS AND LOSSES
BENJAMIN B. LEWIS TRUST
Schwab # 1107-1668
From 01-01-11 Through 12-31-11

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-04-06	05-20-11	3	GOVT NATL MTG 7.5%30 REMIC FACTOR= 0 113328440000 7 500% Due 01-20-30	3	3		0
12-07-10	05-23-11	750	ABBOTT LABS	35,244	39,740	4,496	
10-08-08	05-23-11	500	UNITED TECH CORP	25,009	43,090		18,081
10-11-07	05-23-11	800	WALGREEN CO	31,210	35,550		4,340
10-04-06	06-15-11	3	FED HM LN MTG REMIC FACTOR= 0 031082230000 7.000% Due 11-15-21	3	3		0
10-04-06	06-15-11	5	FED HM LN MTG REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	5	5		0
10-04-06	06-15-11	1	FED HM LN MTG REMIC FACTOR= 0.037819290000 7 000% Due 11-15-21	1	1		0
10-04-06	06-15-11	28	FED HM LN MTG REMIC FACTOR= 0 354587730000 5.500% Due 07-15-24	28	28		0
10-04-06	06-20-11	5	GOVT NATL MTG 7.5%30 REMIC FACTOR= 0.113328440000 7.500% Due 01-20-30	5	5		0
07-14-09	07-05-11	1 000	SCHWAB YIELD PLUS SELECT	0	13,240		13,240
10-04-06	07-15-11	8	FED HM LN MTG REMIC FACTOR= 0.031082230000 7.000% Due 11-15-21	8	8		0
10-04-06	07-15-11	18	FED HM LN MTG REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	18	18		0
10-04-06	07-15-11	2	FED HM LN MTG REMIC FACTOR= 0.037819290000 7.000% Due 11-15-21	2	2		0
10-04-06	07-15-11	28	FED HM LN MTG REMIC FACTOR= 0 354587730000 5.500% Due 07-15-24	28	28		0
10-04-06	07-20-11	3	GOVT NATL MTG 7.5%30 REMIC FACTOR= 0.113328440000 7 500% Due 01-20-30	3	3		0
02-24-11	08-11-11	2,000	PROSHARES SHORT S&P 500	84,409	91,016	6,607	
06-06-11	08-11-11	1,000	PROSHARES SHORT S&P 500	42,109	45,508	3,399	
10-04-06	08-15-11	3	FED HM LN MTG REMIC FACTOR= 0 031082230000 7.000% Due 11-15-21	3	3		0
10-04-06	08-15-11	4	FED HM LN MTG REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	4	4		0

FINANCIAL DESIGN & MANAGEMENT, INC.
REALIZED GAINS AND LOSSES
BENJAMIN B. LEWIS TRUST
Schwab # 1107-1668
From 01-01-11 Through 12-31-11

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-04-06	08-15-11	1	FED HM LN MTG REMIC FACTOR= 0 037819290000 7.000% Due 11-15-21	1	1		0
10-04-06	08-15-11	28	FED HM LN MTG REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	28	28		0
10-04-06	08-20-11	2	GOVT NATL MTG 7 5%30 REMIC FACTOR= 0 113328440000 7 500% Due 01-20-30	2	2		0
10-04-06	09-15-11	5	FED HM LN MTG REMIC FACTOR= 0 031082230000 7.000% Due 11-15-21	5	5		0
10-04-06	09-15-11	7	FED HM LN MTG REMIC FACTOR= 0.032512410000 7.000% Due 05-15-21	6	7		0
10-04-06	09-15-11	3	FED HM LN MTG REMIC FACTOR= 0.037819290000 7.000% Due 11-15-21	3	3		0
10-04-06	09-15-11	28	FED HM LN MTG REMIC FACTOR= 0 354587730000 5 500% Due 07-15-24	28	28		0
10-04-06	09-20-11	2	GOVT NATL MTG 7.5%30 REMIC FACTOR= 0.113328440000 7 500% Due 01-20-30	2	2		0
10-04-06	10-15-11	5	FED HM LN MTG REMIC FACTOR= 0.031082230000 7 000% Due 11-15-21	5	5		0
10-04-06	10-15-11	4	FED HM LN MTG REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	4	4		0
10-04-06	10-15-11	1	FED HM LN MTG REMIC FACTOR= 0.037819290000 7.000% Due 11-15-21	1	1		0
10-04-06	10-15-11	28	FED HM LN MTG REMIC FACTOR= 0 354587730000 5.500% Due 07-15-24	28	28		0
10-04-06	10-20-11	3	GOVT NATL MTG 7 5%30 REMIC FACTOR= 0 113328440000 7.500% Due 01-20-30	3	3		0
05-06-10	10-25-11	300	MONSANTO CO NEW DEL	18,009	22,260		4,251
10-04-06	11-15-11	4	FED HM LN MTG REMIC FACTOR= 0 031082230000 7 000% Due 11-15-21	4	4		0
10-04-06	11-15-11	3	FED HM LN MTG REMIC FACTOR= 0 032512410000 7 000% Due 05-15-21	3	3		0
10-04-06	11-15-11	2	FED HM LN MTG REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	2	2		0

FINANCIAL DESIGN & MANAGEMENT, INC.
REALIZED GAINS AND LOSSES
BENJAMIN B. LEWIS TRUST
Schwab # 1107-1668
From 01-01-11 Through 12-31-11

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-04-06	11-15-11	28	FED HM LN MTG REMIC FACTOR= 0 354587730000 5.500% Due 07-15-24	28	28		0
10-04-06	11-20-11	1	GOVT NATL MTG 7 5%30 REMIC FACTOR= 0 113328440000 7 500% Due 01-20-30	1	1		0
10-31-06	11-21-11	400	GEN ELECTRIC CO	14,010	6,100		-7,910
11-20-06	11-21-11	68	GEN. ELECTRIC CO	2,450	1,037		-1,413
11-20-06	11-21-11	100	GEN ELECTRIC CO	3,602	1,525		-2,077
11-20-06	11-21-11	232	GEN ELECTRIC CO	8,358	3,538		-4,820
07-02-07	11-21-11	1,000	BANK OF NY MELLON CP NEW	978	18,253		17,274
08-22-11	11-23-11	1,200	AKAMAI TECH	24,009	31,697	7,688	
10-04-06	12-13-11	1,000	FED HM LN MTG REMIC FACTOR= 1 000000000000 5.500% Due 11-15-33	1,000	1,000		0
10-04-06	12-15-11	11	FED HM LN MTG REMIC FACTOR= 0.031082230000 7 000% Due 11-15-21	11	11		0
10-04-06	12-15-11	3	FED HM LN MTG REMIC FACTOR= 0.032512410000 7 000% Due 05-15-21	3	3		0
10-04-06	12-15-11	2	FED HM LN MTG REMIC FACTOR= 0 037819290000 7 000% Due 11-15-21	2	2		0
10-04-06	12-15-11	29	FED HM LN MTG REMIC FACTOR= 0 354587730000 5.500% Due 07-15-24	29	29		0
12-13-11	12-15-11	1,000	FED HM LN MTG 5 5 PARTIAL CALL	1,000	1,000	0	
10-04-06	12-20-11	2	GOVT NATL MTG 7 5%30 REMIC FACTOR= 0 113328440000 7.500% Due 01-20-30	2	2		0
TOTAL GAINS						26,674	199,916
TOTAL LOSSES						-20,096	-36,678
				640,256	**810,072**	**6,578**	**163,238**

TOTAL REALIZED GAIN/LOSS 169,817

Estate of Benjamin B. Lewis
Distribution List 2011

Beneficiaries with Distribution Totals

$ 15,000	William M. Jennings, President & CEO Bridgeport Hospital 267 Grant St., Bridgeport, CT 06610
$ 10,100 (Incl. $100 Annuity)	Deborah Greenwood, President & CEO Center for Women and Families 753 Fairfield Ave., Bridgeport. CT 06604
$ 5,000	William F. Sullivan, President & CEO Visiting Nurse Services of CT 765 Fairfield Ave., Bridgeport, CT 06604
$ 11,000	Major Lydia Pearson Bridgeport Citadel Corps Salvation Army 30 Elm Street, Bridgeport, CT 06604
$ 17,000	Timothy Bartlett, Executive Director Bridgeport YMCA 850 Park Ave., Bridgeport, CT 06604
$ 2,600 (Incl. $100 Annuity)	David H. Turner, President & CEO Goodwill Industries of Western CT 165 Ocean Terrace-PO Box 3366, Bridgeport, CT 06605
$ 5,000	William J. Hass, Executive Director FSW, Inc. (Formerly Family Services-Woodfield) 475 Clinton Ave., Bridgeport, CT 06605
$ 7,600 (Incl. $100 Annuity)	The Rev. Marjorie Nunes, Pastor Summerfield United Methodist Church 110 Clermont Ave., Bridgeport, CT 06610
$ 5,000	Reginald Walker, Executive Director Hall Neighborhood House 52 George Pipkin's Way, Bridgeport, CT 06608
$ 5,000	Kevin Simmons, Asst. Executive Director Wakeman Boys & Girls Club Smilow Burroughs Clubhouse 2414 Fairfield Avenue, Bridgeport, CT 06605
$ 7,000	Anne Gribbon, Executive Director School Volunteer Association of Bridgeport, Inc. 280 Tesiny Avenue, Bridgeport, CT 06606

$ 3,500	Caryl Hallberg, Executive Director Covenant to Care, Inc. 120 Mountain Ave.-Suite 212, Bloomfield, CT 06002 (Donation restricted for use in the greater Bridgeport area)
$ 5,000	Pauline M. Biggs, President Bridgeport Ladies Charitable Society P.O. Box 320132, Fairfield CT 06825
$ 6,000	Jane E. Ferreira, President Mercy Learning Center 637 Park Avenue, Bridgeport, CT 06604
$ 5,000	The Rev. Terry Wilcox, Executive Director Bridgeport Rescue Mission 1088 Fairfield Avenue, Bridgeport, CT 06605
$ 5,000	Margaret Hiller, Executive Director Bridgeport Public Education Fund 446 University Avenue, Bridgeport, CT 06604
$ 3,500	Johanna Straczek, CPA, Treasurer Fairfield County Assoc. for Opera New England 48 Railroad Place, Westport, CT 06880
$ 6,000	Paul Farina, Executive Director Burroughs Community Center 2470 Fairfield Avenue, Bridgeport, CT 06605
$ 3,000	Mary Pat Healy, Director Bridgeport Child Advocacy Coalition 2470 Fairfield Avenue, Bridgeport, CT 06605
$127,300	Total Distribution – 19 Organizations