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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 01-01-2011 , and ending 12-31-2011

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
SAM L COHEN FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)
PO BOX 1123

City or town, state, and ZIP code
PORTLAND, ME 04104

A Employer identification number
20-2262822

B Telephone number (see page 10 of the instructions)
(207) 871-5600

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐

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

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

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 36,333,606

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	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.	772,128	772,128		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	1,297,832			
	b Gross sales price for all assets on line 6a <u>2,336,564</u>				
	7 Capital gain net income (from Part IV, line 2)		1,297,832		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
Operating and Administrative Expenses	11 Other income (attach schedule)	 147,801	147,801		
	12 Total. Add lines 1 through 11	2,217,761	2,217,761		
	13 Compensation of officers, directors, trustees, etc	188,500	18,850		169,650
	14 Other employee salaries and wages	87,625	8,763		78,862
	15 Pension plans, employee benefits	23,284	2,328		20,956
	16a Legal fees (attach schedule).	 337	34		303
	b Accounting fees (attach schedule).	 6,040	604		5,436
	c Other professional fees (attach schedule)	 195,203	195,203		0
	17 Interest	52,915	52,915		0
	18 Taxes (attach schedule) (see page 14 of the instructions)	 46,309	19,751		13,558
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	20,765	2,077		18,688
	22 Printing and publications				
	23 Other expenses (attach schedule).	 72,583	50,618		21,965
	24 Total operating and administrative expenses. Add lines 13 through 23	693,561	351,143		329,418
	25 Contributions, gifts, grants paid	1,609,879			1,609,879
	26 Total expenses and disbursements. Add lines 24 and 25	2,303,440	351,143		1,939,297
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-85,679			
	b Net investment income (if negative, enter -0-)		1,866,618		
c Adjusted net income (if negative, enter -0-)					

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	29,919	175,494	175,494
	2	Savings and temporary cash investments	255,177	244,019	244,019
	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 ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	3,380,302	☒ 3,196,017	3,706,610
	b	Investments—corporate stock (attach schedule)	11,793,789	☒ 11,039,619	11,342,571
	c	Investments—corporate bonds (attach schedule).	1,516,426	☒ 1,754,573	1,730,971
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	15,835,985	☒ 16,316,197	19,133,941
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
Liabilities	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	32,811,598	32,725,919	36,333,606
	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	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	32,811,598	32,725,919	
	30	Total net assets or fund balances (see page 17 of the instructions)	32,811,598	32,725,919	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	32,811,598	32,725,919	

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	32,811,598
2	Enter amount from Part I, line 27a	2	-85,679
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	32,725,919
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	32,725,919

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 Additional Data Table			
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 See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a See Additional Data Table			
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	1,297,832
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))
2010	1,781,643	35,744,749	0 049843
2009	1,836,019	31,750,610	0 057826
2008	1,479,549	37,731,074	0 039213
2007	1,851,776	44,749,498	0 041381
2006	1,006,745	40,050,454	0 025137

2	Total of line 1, column (d).	2	0 213400
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 042680
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	37,501,366
5	Multiply line 4 by line 3.	5	1,600,558
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	18,666
7	Add lines 5 and 6.	7	1,619,224
8	Enter qualifying distributions from Part XII, line 4.	8	1,939,297

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

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

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
		Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	18,666
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	18,666
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	18,666
6		Credits/Payments			
a		2011 estimated tax payments and 2010 overpayment credited to 2011	6a	16,618	
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c	15,400	
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments Add lines 6a through 6d.		7	32,018
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	13,352
11		Enter the amount of line 10 to be Credited to 2012 estimated tax 13,352	Refunded	11	0

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			No
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ 0 (2) On foundation managers \$ _____ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ME _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address WWW.SAMLCOHENFOUNDATION.ORG	13	Yes	
14	The books are in care of NANCY BRAIN Telephone no (207) 871-5600 Located at 50 FODEN ROAD SOUTH PORTLAND ME ZIP +4 04106			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here ☐ and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 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?		Yes	No
	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		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☒ Yes ☐ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. ☒	1b		No
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?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 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 page 20 of the instructions).	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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.</i>)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2011?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ 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)? Organizations relying on a current notice regarding disaster assistance check here.	5b		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i>	6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	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 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 Additional Data Table				
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
STEPHANIE EGLINTON	PROGRAM OFFICER	65,625	7,672	0
PO BOX 1123	35 00			
PORTLAND,ME 04104				
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 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
PRIME BUCHHOLZ 273 CORPORATE DR PEASE INTL TRADEPORT PORTSMOUTH,NH 03801	INVESTMENT ADVISORY SERVICES	75,000
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3.	0

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	37,041,437
b	Average of monthly cash balances.	1b	1,031,016
c	Fair market value of all other assets (see page 24 of the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	38,072,453
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	38,072,453
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	571,087
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	37,501,366
6	Minimum investment return. Enter 5% of line 5.	6	1,875,068

Part XI

Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	1,875,068
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	18,666
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	18,666
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	1,856,402
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	1,856,402
6	Deduction from distributable amount (see page 25 of the instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	1,856,402

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	1,939,297
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,939,297
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	18,666
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	1,920,631
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 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				1,856,402
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.			11,408	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2011				
a From 2006.				
b From 2007.				
c From 2008.				
d From 2009.				
e From 2010.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 1,939,297				
a Applied to 2010, but not more than line 2a			11,408	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2011 distributable amount.				1,856,402
e Remaining amount distributed out of corpus	71,487			
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	71,487			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .		0		
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).	0			
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions).	0			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a.	71,487			
10 Analysis of line 9				
a Excess from 2007. . . .				
b Excess from 2008. . . .				
c Excess from 2009. . . .				
d Excess from 2010. . . .				
e Excess from 2011. . . .	71,487			

Part XIV

Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, enter the date of the ruling.

b

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

☐ 4942(j)(3) or ☐ 4942(j)(5)

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

Part XV

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

1

Information Regarding Foundation Managers:

a

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

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

2

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

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

a

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

NANCY BRAIN
PO BOX 1123
PORTLAND, ME 04104
(207) 871-5600

b

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

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

c

Any submission deadlines

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

d

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

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	1,609,879
b Approved for future payment See Additional Data Table				
Total			3b	346,901

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the 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	772,128	
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.			14	147,801	
8	Gain or (loss) from sales of assets other than inventory			18	1,297,832	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory. .					
11	Other revenue a _____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal. Add columns (b), (d), and (e). .		0		2,217,761	0
13	Total. Add line 12, columns (b), (d), and (e).			13		2,217,761

[illegible]

Part XVII

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.			No
(2) Other assets.			No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.			No
(2) Purchases of assets from a noncharitable exempt organization.			No
(3) Rental of facilities, equipment, or other assets.			No
(4) Reimbursement arrangements.			No
(5) Loans or loan guarantees.			No
(6) Performance of services or membership or fundraising solicitations.			No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.			No
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received			

[illegible]

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

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge			
	*****		2012-08-09	*****
	Signature of officer or trustee		Date	Title
	Paid Preparer's Use Only	Preparer's Signature  DANIEL P DOIRON		Date 2012-08-09
Firm's name  ALBIN RANDALL & BENNETT CPAS		Firm's EIN  01-0448006		
130 MIDDLE STREET PO BOX 445				
	Firm's address  PORTLAND, ME 041120445		Phone no (207) 772-1981	

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

TY 2011 Accounting Fees Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	6,040	604		5,436

**TY 2011 Investments Corporate
Bonds Schedule**

Name: SAM L COHEN FOUNDATION
EIN: 20-2262822

Name of Bond	End of Year Book Value	End of Year Fair Market Value
COLCHESTER GLOBAL BOND FUND	1,754,573	1,730,971

**TY 2011 Investments Corporate
Stock Schedule****Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SANDERSON INTN'L VALUE FUND	4,293,623	4,067,741
THORNBURG INTN'L VALUE FUND	3,190,168	3,113,130
VANGUARD MID CAP INDEX FUND	796,950	859,993
VANGUARD STOCK MKT IDX ADM	2,758,878	3,301,707

TY 2011 Investments Government Obligations Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

US Government Securities - End of Year Book Value:	3,196,017
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US Government Securities - End of Year Fair Market Value:	3,706,610
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State & Local Government Securities - End of Year Book Value:	0
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State & Local Government Securities - End of Year Fair Market Value:	0
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TY 2011 Investments - Other Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ARIES PROPERTY CO., LP	AT COST	93,477	93,500
ARCHSTONE FUND	AT COST	4,067,271	4,560,472
NYES LEDGE CAPITAL FUND	AT COST	2,100,000	2,414,079
ADAGE CAPITAL PARTNERS	AT COST	3,219,977	4,683,446
AEOW 2000, LP	AT COST	0	199,822
EATON VANCE EMERGING MARKETS INT'L FUND	AT COST	1,564,194	1,611,563
AEW GLOBAL PROPERTY SECURITIES FUND	AT COST	860,014	1,027,270
VANGUARD INFLATION-PROTECTED SECURITIES	AT COST	575,733	672,128
WTC-CTF STRATEGIC REAL ASSET PORTFOLIO	AT COST	3,835,531	3,871,661

TY 2011 Legal Fees Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	337	34		303

TY 2011 Other Expenses Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INSURANCE	6,570	0		6,570
BANK CHARGES	2,678	2,678		0
MEMBERSHIPS	7,000	700		6,300
OFFICE EXPENSE	3,125	313		2,812
TELEPHONE	1,414	141		1,273
POSTAGE	754	75		679
PAYROLL PROCESSING FEES	1,363	136		1,227
GIFTS DATABASE	2,027	0		2,027
MISCELLANEOUS	973	97		876
SUBSCRIPTIONS AND PUBLICATIONS	201	0		201
K1 RIVERPLACE DEVELOPMENT RENTAL LOSS	44	44		0
K1 ARIES PROPERTIES RENTAL LOSS	69	69		0
K1 WTC-CTF STRATEGIC REAL ASSET INVESTMENT EXPENSES	2,239	2,239		0
K1 ADAGE INVESTMENT EXPENSES	3,975	3,975		0
K1 AEW GLOBAL PROPERTY SECURITIES INVESTMENT EXPENSES	22,029	22,029		0
VARIOUS K1 PORTFOLIO DEDUCTIONS	18,122	18,122		0

TY 2011 Other Income Schedule

Name: SAM L COHEN FOUNDATION

EIN: 20-2262822

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
K-1 COLCHESTER	133,874	133,874	133,874
K-1 SANDERSON	11,854	11,854	11,854
K1 WELLINGTON REAL ESTATE	2,073	2,073	2,073

TY 2011 Other Professional Fees Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT ADVISORY FEES - PRIME BUCHHOLZ	75,000	75,000		0
INVESTMENT ADVISORY FEES - SANDERSON	44,794	44,794		0
INVESTMENT ADVISORY FEES - ADAGE CAPITAL PARTNERS L P	24,556	24,556		0
INVESTMENT ADVISORY FEES - WELLINGTON	33,222	33,222		0
INVESTMENT ADVISORY FEES - COLCHESTER	10,155	10,155		0
INVESTMENT ADVISORY FEES - AEW GLOBAL FUND	7,476	7,476		0

TY 2011 Taxes Schedule**Name:** SAM L COHEN FOUNDATION**EIN:** 20-2262822

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	18,244	18,244		0
PAYROLL TAXES	15,065	1,507		13,558
FEDERAL NET INVESTMENT INCOME TAX	13,000	0		0

Additional Data

Software ID:
Software Version:
EIN: 20-2262822
Name: SAM L COHEN FOUNDATION

Form 990PF - Special Condition Description:

Special Condition Description

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
K1 ADAGE CAPITAL PARTNERS, LP	P		
K1 COLCHESTER GLOBAL BOND FUND	P		
K1 SANDERSON INTN'L VALUE FUND	P		
K1 WTC-CTF STRATEGIC REAL ASSET PORTFOLIO	P		
PUBLICLY TRADED SECURITIES	P		
PUBLICLY TRADED SECURITIES	P		
K 1 AEOW 2000	P		
K1 AEW GLOBAL PROPERTY SECURITY FUND	P		
CAPITAL GAINS DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
			499,546
			30,668
			159,616
			152,497
850,000		651,489	198,511
1,350,000		1,138,134	211,866
			151
			-91,587
136,564			136,564

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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) 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	
			499,546
			30,668
			159,616
			152,497
			198,511
			211,866
			151
			-91,587
			136,564

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JEROME F GOLDBERG ESQ	DIRECTOR, CHAIR 10 00	18,500	0	0
PO BOX 1123 PORTLAND, ME 04104				
EDWARD K SIMENSKY CPA	DIRECTOR, TREASURER 2 00	10,000	0	0
268 MAIN STREET PO BOX 760 SACO, ME 04072				
JEFFREY A NATHANSON ESQ	DIRECTOR 2 00	10,000	0	0
BANKNORTH ONE PORTLAND SQUARE PO BOX 9540 PORTLAND, ME 041129540				
SHERRY P BRODER ESQ	DIRECTOR 2 00	10,000	0	0
7 WATERFRONT PLAZA SUITE 400 500 ALA MOANA BLVD HONOLULU, HI 96813				
NANCY BRAIN	EXECUTIVE DIRECTOR 40 00	120,000	14,512	0
PO BOX 1123 PORTLAND, ME 04104				
ELINOR MILLER	DIRECTOR 2 00	10,000	0	0
45 BELMONT STREET PORTLAND, ME 04104				
KENNETH SPIRER	DIRECTOR 2 00	10,000	0	0
18 NEAL STREET PORTLAND, ME 04102				

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
CROMWELL CENTER FOR DISABILITIES AWARENESS57 EXCHANGE STREET SUITE 205 PORTLAND, ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	STUDENT DISABILITIES AWARENESS PROGRAM IN CUMBERLAND AND YORK COUNTIES	10,000
AMISTADP O BOX 992 PORTLAND, ME 041040992	NO RELATIONSHIP	PUBLIC CHARITY	THE LIVING ROOM PROJECT	20,000
BATES DANCE FESTIVAL31 FRYE STREET LEWISTON, ME 04240	NO RELATIONSHIP	PUBLIC CHARITY	"ARTS ACCESS AND TRAINING FOR MAINE YOUTH, FAMILIES, DANCERS, AND EDUCATORS"	7,500
BIG BROTHERS BIG SISTERS OF SOUTHERN MAINE195 LANCASTER STREET PORTLAND, ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	SCHOOL-BASED MENTORING PROGRAMS	10,000
CAMP TO BELONG MAINEP O BOX 8077 PORTLAND, ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	5,000
CANCER COMMUNITY CENTER 778 MAIN STREET SOUTH PORTLAND, ME 04106	NO RELATIONSHIP	PUBLIC CHARITY	WELLNESS PROGRAMS AND SUPPORT GROUPS	15,000
CHABAD LUBAVITCH OF MAINE INC101 CRAIGIE STREET PORTLAND, ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	5,000
CHEWONKI FOUNDATION485 CHEWONKI NECK ROAD WISCASSET, ME 04578	NO RELATIONSHIP	PUBLIC CHARITY	ENVIRONMENTAL LIVING AND LEARNING FOR MAINE STUDENTS	20,000
COMMUNITY BICYCLE CENTERPO BOX 783 BIDDEFORD, ME 04005	NO RELATIONSHIP	PUBLIC CHARITY	GENERAL SUPPORT OF DIRECT SERVICE STAFF	15,000
COMMUNITY FINANCIAL LITERACYPO BOX 8013 PORTLAND, ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	10,000
CONSUMERS FOR AFFORDABLE HEALTH CARE12 CHURCH STREET AUGUSTA, ME 04330	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT TO BUILD CAPACITY AND OUTREACH IN THE CONSUMER ASSISTANCE PROGRAM	15,000
CULTIVATING COMMUNITYP O BOX 3792 PORTLAND, ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT FOR THE GROWING ACCESS, GROWING COMMUNITIES INITIATIVE	15,000
EASTER SEALS MAINE INC125 PRESUMPSCOT STREET PORTLAND, ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT FOR EARLY INTERVENTION SERVICES	10,000
FAMILY CRISIS SERVICESP O BOX 704 PORTLAND, ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	20,000
FERRY BEACH ECOLOGY SCHOOL 8 MORRIS AVENUE SACO, ME 04072	NO RELATIONSHIP	PUBLIC CHARITY	SCIENCE & ECOLOGY LIVE AND UNPLUGGED PROGRAM FOR BIDDEFORD STUDENTS (TWO YEARS)	15,000
FRIENDS OF THE KOTZSCHMAR ORGAN INCP O BOX 7455 PORTLAND, ME 04112	NO RELATIONSHIP	PUBLIC CHARITY	KOTZSCHMAR ORGAN CENTENNIAL FESTIVAL	5,000
GREAT SCHOOLS PARTNERSHIP INC482 CONGRESS STREET PORTLAND, ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	ENHANCEMENT OF THE IWALKTHROUGH TEACHER EVALUATION SYSTEM	25,000
HOSPICE OF SOUTHERN MAINE 180 U S ROUTE 1 SCARBOROUGH, ME 04074	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT FOR SERVICES NOT FUNDED BY MEDICARE AND MEDICAID	5,000
IMMIGRANT LEGAL ADVOCACY PROJECT309 CUMBERLAND AVENUE PORTLAND, ME 04112	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT AS ILAP IMPLEMENTS AN EXPANDED ASYLUM PROGRAM	20,000
INSTITUTE FOR CIVIC LEADERSHIPPO BOX 422 PORTLAND, ME 041120422	NO RELATIONSHIP	PUBLIC CHARITY	LEADERSHIP DEVELOPMENT TRAINING FOR MEMBERS OF THE IMMIGRANT COMMUNITY	10,700
THE ISRAEL BRIDGEP O BOX 12411 LA JOLLA, CA 92039	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	5,000
ITNAMERICA90 BRIDGE STREET WESTBROOK, ME 04092	NO RELATIONSHIP	PUBLIC CHARITY	IMPLEMENTATION OF DEVELOPMENT PLAN	25,000
THE JACKSON LABORATORY600 MAIN STREET BAR HARBOR, ME 04609	NO RELATIONSHIP	PUBLIC CHARITY	MAINE STATE SCIENCE FAIR	10,000
JEWISH COMMUNITY ALLIANCE OF SOUTHERN MAINE57 ASHMONT STREET PORTLAND, ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	KOSHER MEALS ON WHEELS, THE JFS FOOD PANTRY, AND THE MELTON ADULT EDUCATION PROGRAM	15,000
JOBS FOR MAINE GRADUATES45 COMMERCE DRIVE SUITE 9 AUGUSTA, ME 04330	NO RELATIONSHIP	PUBLIC CHARITY	JMG PROGRAMS WITHIN CUMBERLAND AND YORK COUNTIES	20,000
JOYFUL HARVEST NEIGHBORHOOD CENTERPO BOX 447 BIDDEFORD, ME 04005	NO RELATIONSHIP	PUBLIC CHARITY	SUMMER PROGRAM	5,000
KIDS CONSORTIUM223 MAIN STREET AUBURN, ME 04210	NO RELATIONSHIP	PUBLIC CHARITY	PARTNER WITH THREE SCHOOL TEAMS TO CREATE MULTI-DISCIPLINARY SERVICE-LEARNING MODEL UNITS	10,000
KIDS FIRST CENTER222 ST JOHN STREET PORTLAND, ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	10,000
LEARNINGWORKS181 BRACKETT STREET PORTLAND, ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	LEARNINGWORKS AFTER SCHOOL PROGRAM	25,000
LEVEY DAY SCHOOL400 DEERING AVENUE PORTLAND, ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	15,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
THE LIFEFLIGHT FOUNDATIONP O BOX 899 CAMDEN,ME 04843	NO RELATIONSHIP	PUBLIC CHARITY	PURCHASE OF I-STAT HANDHELD LABORATORY KITS	10,000
MAINE ASSOCIATION OF NONPROFITS565 CONGRESS STREET PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	PLANNING PROCESS FOR ORGANIZATIONS SERVING MAINE REFUGEES	5,000
MAINE CENTER FOR ECONOMIC POLICYP O BOX 437 AUGUSTA,ME 043320437	NO RELATIONSHIP	PUBLIC CHARITY	MECEP OPPORTUNITY FUND	5,000
MAINE CENTERS FOR WOMEN WORK AND COMMUNITY46 UNIVERSITY DRIVE AUGUSTA,ME 043309410	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	15,000
MAINE DEVELOPMENT FOUNDATION295 WATER STREET AUGUSTA,ME 04330	NO RELATIONSHIP	PUBLIC CHARITY	START ME RIGHT	25,000
MAINE EQUAL JUSTICE PARTNERS126 SEWALL STREET AUGUSTA,ME 04330	NO RELATIONSHIP	PUBLIC CHARITY	OUTREACH AND EDUCATION REGARDING CHANGES TO MAINE'S PUBLIC BENEFIT PROGRAMS	20,000
MAINE MEDICAL CENTER22 BRAMHALL STREET PORTLAND,ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	LET'S GO! 5-2-1-0 GOES TO CHILD CARE	30,000
MAINE PHILANTHROPY CENTERP O BOX 9301 PORTLAND,ME 041049301	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	5,000
MAINE STATE BALLET348 U S ROUTE ONE FALMOUTH,ME 04105	NO RELATIONSHIP	PUBLIC CHARITY	TECHNICAL COSTS OF PRODUCING SWAN LAKE	7,500
MOUNT SINAI CEMETERY ASSOCIATION INC512 BAXTER BOULEVARD PORTLAND,ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	CONSTRUCTION OF A STORAGE SHED TO ALLOW RESTORATION OF THE CHAPEL	25,000
MULTILINGUAL AND MULTICULTURAL CENTER OF PORTLAND PUBLIC SCHOOLS PORTLAND PUBLIC SCHOOLS PORTLAND,ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	EXTENDED LEARNING TIME FOR ENGLISH LANGUAGE LEARNERS	20,000
NAMI MAINE1 BANGOR STREET AUGUSTA,ME 04330	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT RELATED TO YOUTH SERVICES WORK	10,000
NAPLES PUBLIC LIBRARYP O BOX 1717 NAPLES,ME 04055	NO RELATIONSHIP	PUBLIC CHARITY	EXPAND COMMUNITY ACCESS TO COMPUTER TECHNOLOGY	7,500
NASSON COMMUNITY CENTER 457 MAIN STREET SPRINGVALE,ME 04083	NO RELATIONSHIP	PUBLIC CHARITY	NASSON COMMUNITY BICYCLE CENTER	5,000
NEW ENGLAND SUZUKI INSTITUTE (NESI)P O BOX 11593 PORTLAND,ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	FULL-TUITION SCHOLARSHIPS	5,000
NORTHEAST HEARING AND SPEECH CENTER75 WEST COMMERCIAL STREET PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	MORE THAN TALKING PROGRAM	10,000
OASIS HEALTH NETWORK INC66 BARIBEAU DRIVE BRUNSWICK,ME 04011	NO RELATIONSHIP	PUBLIC CHARITY	SUPPORT FOR NEW CLINIC DIRECTOR POSITION	25,000
ONE TREE WHOLISTIC LEARNING CENTERP O BOX 7896 PORTLAND,ME 04112	NO RELATIONSHIP	PUBLIC CHARITY	NATIONAL ACCREDITATION FOR THE ROOTS AND FRUITS PRESCHOOL	5,000
THE OPPORTUNITY ALLIANCE50 LYDIA LANE SOUTH PORTLAND,ME 04106	NO RELATIONSHIP	PUBLIC CHARITY	PARENTING EDUCATION PROGRAM	50,000
OPPORTUNITY FARM FOR BOYS AND GIRLSP O BOX 65 NEW GLOUCESTER,ME 04260	NO RELATIONSHIP	PUBLIC CHARITY	SUPPORT TRANSITION AND NEW PROGRAMS RESULTING FROM THE MERGER WITH THE COMMUNITY SCHOOL	15,000
ORAL HEALTH FUNDERS NETWORK61 WINTHROP STREET AUGUSTA,ME 04330	NO RELATIONSHIP	PUBLIC CHARITY	ORAL HEALTH FUNDERS CONSULTANT	7,680
OSHER MAP LIBRARY AND SMITH CENTER FOR CARTOGRAPHIC EDUCATIONP O BOX 9301 PORTLAND,ME 041049301	NO RELATIONSHIP	PUBLIC CHARITY	EDUCATIONAL OUTREACH COORDINATOR POSITION	25,000
PINE TREE LEGAL ASSISTANCEP O BOX 547 PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	SUPPORT TO LOW-INCOME HOMEOWNERS AT RISK OF FORECLOSURE	25,000
PORTLAND CHAMBER MUSIC FESTIVAL50 MARKET STREET 137 SOUTH PORTLAND,ME 04106	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT OVER THREE YEARS	15,000
PORTLAND MUSEUM OF ART SEVEN CONGRESS SQUARE PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	SUPPORT FOR THE FIRST TWO YEARS OF WINSLOW HOMER STUDIO EDUCATION PROGRAMMING	100,000
PORTLAND SYMPHONY ORCHESTRAP O BOX 3573 PORTLAND,ME 041043573	NO RELATIONSHIP	PUBLIC CHARITY	FAMILY DISCOVERY CONCERT PILOT	25,000
PORTLAND TRAILS305 COMMERCIAL STREET PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	BRIDGES TO THE FUTURE PROJECT	10,000
PORTOPERAP O BOX 7733 PORTLAND,ME 04112	NO RELATIONSHIP	PUBLIC CHARITY	2011 SUMMER FESTIVAL	7,500
PREBLE STREETP O BOX 1459 PORTLAND,ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	LIGHTHOUSE SHELTER REPLACEMENT CAMPAIGN	300,000
PROJECT AWARE INCPO BOX 1244 SACO,ME 04072	NO RELATIONSHIP	PUBLIC CHARITY	FUNDING FOR FIVE YOUTH TO ATTEND THE SUMMER FILM INSTITUTE	3,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
READER TO READER INC38 WOODSIDE AVENUE AMHERST,MA 01002	NO RELATIONSHIP	PUBLIC CHARITY	MAINE SCHOOL LIBRARY INITIATIVE	5,000
RIPPLEEFFECTP O BOX 441 PORTLAND,ME 04112	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	5,000
RUTH'S REUSABLE RESOURCES39 BLUEBERRY ROAD PORTLAND,ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	REDESIGN OF THE BUILDING ENTRANCE	15,000
SACO FOOD PANTRY INCP O BOX 246 SACO,ME 04072	NO RELATIONSHIP	PUBLIC CHARITY	WALK-IN FREEZER	5,000
SEEDS OF HOPE NEIGHBORHOOD CENTER18 1/2 CRESCENT STREET BIDDEFORD,ME 04005	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	10,000
CONGREGATION SHAAREY TPHILOH76 NOYES STREET PORTLAND,ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	UPGRADE TECHNOLOGY	11,900
SHALOM HOUSE INC106 GILMAN STREET PORTLAND,ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	HOME HEALTH AND HOPE CONTINUUM OF CARE PROGRAMS	15,000
SOUTH PORTLAND HIGH SCHOOL 637 HIGHLAND AVENUE SOUTH PORTLAND,ME 04106	NO RELATIONSHIP	PUBLIC CHARITY	DOLLARS FOR SCHOLARS	500
SOUTH PORTLAND SCHOOL DEPARTMENT130 WESCOTT ROAD SOUTH PORTLAND,ME 04106	NO RELATIONSHIP	PUBLIC CHARITY	PUBLIC PRESCHOOL CLASSROOM THROUGH THE 2011-12 SCHOOL YEAR	50,000
SOUTHERN MAINE AGENCY ON AGING INC136 US ROUTE ONE SCARBOROUGH,ME 04074	NO RELATIONSHIP	PUBLIC CHARITY	SAVVY CAREGIVER PROGRAM	15,000
SPACE GALLERY538 CONGRESS STREET PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	VISITING ARTISTS SERIES	7,500
THE SUMMER CAMP INC8 CHURCH STREET BRIDGTON,ME 04009	NO RELATIONSHIP	PUBLIC CHARITY	THE LEADERSHIP TRAINING PROGRAM	10,000
SUSAN CURTIS LEADERSHIP CENTER1321 WASHINGTON AVENUE PORTLAND,ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	CAMP SUSAN CURTIS PROGRAM	10,000
THE TELLING ROOM225 COMMERCIAL STREET PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	7,500
TREE OF LIFE FOUNDATION267 CONGRESS STREET PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	SHARED STAFF PERSON FOR THE MAINE JEWISH MUSEUM AND DOCUMENTING MAINE JEWRY	38,000
UNITED WAY OF GREATER PORTLANDONE CANAL PLAZA SUITE 300 PORTLAND,ME 04101	NO RELATIONSHIP	PUBLIC CHARITY	QUALITY EARLY CARE AND EDUCATION FUND	25,000
UNIVERSITY OF HAWAI'I FOUNDATIONPO BOX 11270 HONOLULU,HI 968280270	NO RELATIONSHIP	PUBLIC CHARITY	SAM L COHEN INTERNATIONAL HUMAN RIGHTS SUMMER FELLOWSHIP (2011, 2012, 2013)	8,099
UNIVERSITY OF MAINE SCHOOL OF LAW FOUNDATION246 DEERING AVENUE PORTLAND,ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	REFUGEE AND HUMAN RIGHTS CLINIC	50,000
UNIVERSITY OF NEW ENGLAND716 STEVENS AVENUE PORTLAND,ME 04103	NO RELATIONSHIP	PUBLIC CHARITY	PEDIATRIC CARE OPERATORIES FOR THE DENTAL TEACHING CLINIC AT UNE'S COLLEGE OF DENTAL MEDICINE	50,000
WAYNFLETE SCHOOL360 SPRING STREET PORTLAND,ME 04102	NO RELATIONSHIP	PUBLIC CHARITY	WEST END/PARKSIDE NEIGHBORHOODS MENTORING PROJECT	7,500
WOODFORDS FAMILY SERVICESP O BOX 1768 PORTLAND,ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	VIDEO SELF MODELING	7,500
YORK COUNTY SHELTER PROGRAMSPO BOX 820 ALFRED,ME 04002	NO RELATIONSHIP	PUBLIC CHARITY	CHALLENGE GRANT TO SUPPORT EMERGENCY FOOD PROGRAMS	10,000
YORK COUNTY SHELTER PROGRAMSPO BOX 820 ALFRED,ME 04002	NO RELATIONSHIP	PUBLIC CHARITY	CHALLENGE GRANT TO SUPPORT EMERGENCY FOOD PROGRAMS	10,000
YORK HOSPITAL15 HOSPITAL DRIVE YORK,ME 03909	NO RELATIONSHIP	PUBLIC CHARITY	PEDIATRIC TELEMEDICINE PROJECT WITH MASSACHUSETTS GENERAL HOSPITAL	20,000
Total  3a				1,609,879

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b <i>Approved for future payment</i>				
COLBY COLLEGE4000 MAYFLOWER HILL WATERVILLE,ME 04901	NO RELATIONSHIP	PUBLIC CHARITY	COLBY COLLEGE MUSEUM OF ART EXPANSION PROJECT	125,000
COMMITTEE TO RESTORE THE ABYSSINIANPO BOX 11064 PORTLAND,ME 04104	NO RELATIONSHIP	PUBLIC CHARITY	CONSTRUCTION OF THE FIRST FLOOR	15,000
CONGREGATION ETZ CHAIMP O BOX 905 36 BACON STREET BIDDEFORD,ME 04043	NO RELATIONSHIP	PUBLIC CHARITY	OPERATING SUPPORT	20,000
THE FOUNDATION OF MAINE'S COMMUNITY COLLEGES54 Lighthouse Circle SOUTH PORTLAND,ME 04106	NO RELATIONSHIP	PUBLIC CHARITY	DEVELOPMENT OF AN ONLINE ASSOCIATE DEGREE PROGRAM IN EARLY CHILDHOOD EDUCATION	150,000
UNIVERSITY OF HAWAI'I FOUNDATIONPO BOX 11270 HONOLULU,HI 968280270	NO RELATIONSHIP	PUBLIC CHARITY	SAM L COHEN INTERNATIONAL HUMAN RIGHTS SUMMER FELLOWSHIP	36,901
Total  3b				346,901