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Form **990-PF**

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

OMB No 1545-0052

2011

Department of the Treasury Internal Revenue Service

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

For cal	endar year 2011, or tax year beginning		, and ending			
	WETLAND FOUNDATION MILLGATE PLACE		-	A	Employer identification nur 26-6351192	nber
	N ROUGE, LA 70808			В	Telephone number (see the 225-769-8042	instructions)
				С	If exemption application is	pending, check here ►
G Che	eck all that apply Initial return Final return	Initial Return of a for Amended return	mer public charity	D	1 Foreign organizations, chec	k here
H Ĉ	Address change theck type of organization X Section 50°	Name change (c)(3) exempt private f	oundation		2 Foreign organizations meet here and attach computation	
	Section 4947(a)(1) nonexempt charitable t	rust Other taxable p	orivate foundation	Ε	If private foundation status under section 507(b)(1)(A)	was terminated
	from Part II, column (c), line 16)	counting method XC Other (specify)		F	If the foundation is in a 60 under section 507(b)(1)(B)	-month termination
Part I		(a) Revenue and	(b) Net investme	nt	(c) Adjusted net	(d) Disbursements
	Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))	expenses per books	income		income	for charitable purposes (cash basis only)
	1 Contributions, gifts, grants, etc, received (att sch)	1,052.				
	2 Ck \(\big \big \big \big if the foundn is not req to att Sch B 3 Interest on savings and temporary		· 			
	cash investments 4 Dividends and interest from securities					
	5a Gross rents b Net rental income		·			
R	or (loss) 6a Net gain/(loss) from sale of assets not on line 10					
E	b Gross sales price for all assets on line 6a					
Ė	7 Capital gain net income (from Part IV, line 2) 8 Net short-term capital gain					
U	9 Income modifications					
E	10 a Gross sales less returns and					
	allowances b Less Cost of goods sold					
	c Gross profit/(loss) (att sch)					
es-	11 Other income (attach schedule)					
<i>></i>	12 Total. Add lines 1 through 11	1,052.	·	0.	0.	
AN IM CO	13 Compensation of officers, directors, trustees, etc 14 Other employee salaries and wages	0.	<u> </u>			
Ç.,	15 Fension plans employee benefits					
A A	16a Legal fees (attach schedule)				·	
M صبر ا: د	b Accounting fees (attach sch) SEE SII 1	650.				
O S	c Other prof fees (attach sch) 012 17 Interest 18 axes (https://doi.org/10.1012)					
RR	18 axes (httach-schedule) (see, unstrs)					
A A	19 Depreciation (attach sch)-and depletion					
N V G E	20 Occupancy 21 Travel, conferences, and meetings		-			
A E N X D P	22 Printing and publications		-			
A X D E X	23 Other expenses (attach schedule) SEE STATEMENT 2	726.				
S E	24 Total operating and administrative expenses. Add lines 13 through 23	1,376.				
3	25 Contributions, gifts, grants paid STMT 3	5,200.				5,200.
	26 Total expenses and disbursements. Add lines 24 and 25	6,576.		0.	0.	5,200.
	27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements	-5,524.				
	b Net investment income (if negative, enter -0-)	3,324.		0.		
	C Adjusted net income (if negative, enter -0-)				0.	

Darl	F II	Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	Ena c	of year
ran		(See instructions)	(a) Book Value	(b) Book Value	(c) Fair Market Value
	1	Cash — non-interest-bearing .	12,391.	7,547.	
	2	Savings and temporary cash investments	25.	25.	
	3	Accounts receivable			
İ		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	rangan dan kacamatan dan k			
A		Less allowance for doubtful accounts			'
S	8	Inventories for sale or use			
A S S E T	9	Prepaid expenses and deferred charges			
T S		a Investments – U.S. and state government obligations (attach schedule)			
		b Investments — corporate stock (attach schedule)			
	l	c Investments — corporate bonds (attach schedule)			<u> </u>
		· · · · · · · · · · · · · · · · · · ·			
	''	Investments – land, buildings, and equipment, basis			
		Less. accumulated depreciation (attach schedule)			
	12	Investments – mortgage loans.	-		
1	13	Investments – other (attach schedule)			
	14	Land, buildings, and equipment basis		- .	
		Less accumulated depreciation (attach schedule)			·
i	15	Other assets (describe ► SEE STATEMENT 4)	1,661.	981.	
	16	Total assets (to be completed by all filers — see the instructions Also, see page 1, item I)	14,077.	8,553.	0.
Ļ	17	Accounts payable and accrued expenses			
Å	18	Grants payable			
B	19	Deferred revenue			
Ľ	20	Loans from officers, directors, trustees, & other disqualified persons			1
Ī	21	Mortgages and other notes payable (attach schedule)			
- 1 .	22	Other liabilities (describe			
Ė	43	Takel lightiffing (add loses 17 through 20)			
<u> </u>	23	Total liabilities (add lines 17 through 22) Foundations that follow SFAS 117 check here	0.	0.	
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			:
N F E U T N	24	Unrestricted			
TN	25	Temporarily restricted			
וח	26	Permanently restricted			
ASSETS		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			; !
EL	27	Capital stock, trust principal, or current funds	14,077.	8,553.	l.
SN	28	Paid-in or capital surplus, or land, building, and equipment fund			!
O E	29	Retained earnings, accumulated income, endowment, or other funds			
O E R S	30	Total net assets or fund balances (see instructions)	14,077.	8,553.	1
	31	Total liabilities and net assets/fund balances	14 077	0 553	-
David		(see instructions)	14,077.	8,553.	
ran	. HI] .	Analysis of Changes in Net Assets or Fund Balance	<u> </u>		
1	Total end-	l net assets or fund balances at beginning of year – Part II, colui of-year figure reported on prior year's return)	mn (a), line 30 (must ag	ree with	14,077.
2	Ente	r amount from Part I, line 27a		2	-5,524.
3	Other	increases not included in line 2 (itemize)	-	3	
4	Add	lines 1, 2, and 3		. 4	8,553.
5	Decrea	ases not included in line 2 (itemize).		5	
6	Total	net assets or fund balances at end of year (line 4 minus line 5)	- Part II, column (b), Irr	ne 30 6	8,553.

(a) List and descri	Losses for Tax on Investmer be the kind(s) of property sold (e g , r use; or common stock, 200 shares MI	eal estate.	(b) How acquired P — Purchase D — Donation	(C) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a N/A					
b					
c					
d					
<u>e</u>					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other bar plus expense of sa	sis le	(h) Gain or (e) plus (f) m	
a					
b					
_ d					
е					
	wing gain in column (h) and owned by			(I) Gains (Coli	
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column over column (j), if a		jain minus column (l an -0-) or Losses (fr	
a					
b					
<u> </u>		<u> </u>			
d				<u></u> -	<u>,</u>
<u>e</u>					
2 Capital gain net income or (n	et capital loss) — If gain, also If (loss), en	enter in Part I, line 7 ter -0- in Part I, line 7	. 2		
3 Net short-term capital gain or	(loss) as defined in sections 1222(5)	and (6)			
If gain, also enter in Part I, lir in Part I, line 8	ne 8, column (c) (see instructions) If	(loss), enter -0-	. 3		
	er Section 4940(e) for Reduce	d Tax on Net Investme	ent Income		
If 'Yes,' the foundation does not qua	ection 4942 tax on the distributable an alify under section 4940(e) Do not co in each column for each year, see th	mplete this part		Yes	No
(a)	(b)		g arry critics	(d)	
Base period years Calendar year (or tax year beginning in)	Adjusted qualifying distributions	(c) Net value of noncharitable-use ass	sets (coli	Distribution umn (b) divided	ratio by column (c))
2010					
2009					
2008					
2007					
2006					* ".
2 Total of line 1, column (d)			2	-	
3 Average distribution ratio for to number of years the foundation	the 5-year base period — divide the to on has been in existence if less than 5	otal on line 2 by 5, or by the	3		
	ritable-use assets for 2011 from Part		4		
	The second of Earl Home at	,			
5 Multiply line 4 by line 3			5		
6 Enter 1% of net investment in	come (1% of Part I, line 27b)		6		
7 Add lines 5 and 6			7		
8 Enter qualifying distributions f			. 8		
If line 8 is equal to or greater Part VI instructions	than line 7, check the box in Part VI,	line 1b, and complete that p	part using a 1%	tax rate See th	ne

_	n 990-PF (2011) THE WETLAND FOUNDATION 26-635			<u>f</u>	Page 4
Pa	rt VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see inst	truction	1S)		
1	a 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 instrs)	-			
1	b Domestic foundations that meet the section 4940(e) requirements in Part V,				0.
	check here ▶ and enter 1% of Part I, line 27b	1			
	c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)				
2	The state of the s	-		-	
3	foundations only. Others enter -0-). Add lines 1 and 2				<u>0.</u> 0.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		·		0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-				0.
6	Credits/Payments				
-	a 2011 estimated tax pmts and 2010 overpayment credited to 2011	İ			!
	Exempt foreign organizations – tax withheld at source				
	c Tax paid with application for extension of time to file (Form 8868)				
	Backup withholding erroneously withheld				
7	Total credits and payments Add lines 6a through 6d				0.
8	Enter any penalty for underpayment of estimated tax. Check here	1			
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed				0.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	1			
11	Enter the amount of line 10 to be. Credited to 2012 estimated tax				
Pai	t VII-A Statements Regarding Activities				
1:	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?		1 a	Yes	No X
ı	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		1 b		х
	If the answer is 'Yes' to 1a or 1b , attach a detailed description of the activities and copies of any materials publish or distributed by the foundation in connection with the activities	ned			
(Did the foundation file Form 1120-POL for this year?		1c		x '
	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.	ļ		
•	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?		2		X
-	If 'Yes,' attach a detailed description of the activities				
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
4 8	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		4a		Х
ŀ	olf 'Yes,' has it filed a tax return on Form 990-T for this year?		4b	N	/A
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5		Х
	If 'Yes,' attach the statement required by General Instruction T				
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? 	ct	6		 X
7	Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV		7	Х	
8 a	Enter the states to which the foundation reports or with which it is registered (see instructions)		F		
	LA				
t	of 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	
	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 494 for calendar year 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? If 'Yes,' complete Part XIV)?		9		X
	Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their name and addresses		10		х
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T al	t 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 instructions)	11		Х
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		х
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Х	
	Website address . ► <u>WWW.THEWETLANDFOUNDATION.ORG</u>			
14	The books are in care of ► DR. IRVING A MENDELSSOHN Telephone no ► 225-7	69-8	042	
	Located at ► 631 MILLGATE PLACE BATON ROUGE LA ZIP + 4 ► 70808			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here	N/A	>	
	and enter the amount of tax-exempt interest received or accrued during the year			N/A
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?	16	Yes	No X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If 'Yes,' enter the name of the	"		Λ_
_	foreign country ►			
Par	rt 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.	<u> </u>	Yes	No
1 a	a During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes X No		'	:
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes X No			,
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes X No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? Yes X No			
	(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) Yes X No	!		
b	If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	N	/A
	Organizations relying on a current notice regarding disaster assistance check here			i
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?	1 c		
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))			1
а	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			
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)	2 b	N,	/A
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		İ	- 1
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? Yes X No			
b	of '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)	_3b	N	<u>'A</u>
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
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	•			/

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Part VII-B Statements Regarding Activit		1 4/20 May Be Req	uirea (cont <u>inuea)</u>	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
5a During the year did the foundation pay or incu(1) Carry on propaganda, or otherwise attempt	•	on (section 4945(e))?	Yes X	No
(2) Influence the outcome of any specific pub on, directly or indirectly, any voter registra	lic election (see section	n 4955); or to carry	— — Yes XI	No
(3) Provide a grant to an individual for travel,	No			
(4) Provide a grant to an organization other to in section 509(a)(1), (2), or (3), or section	han a charitable, etc, o 4940(d)(2)? (see instr	rganization described uctions)	Yes X	No
(5) Provide for any purpose other than religio educational purposes, or for the prevention	us, charitable, scientific n of cruelty to children	c, literary, or or animals?	Yes X	No
b If any answer is 'Yes' to 5a(1)-(5), did any of described in Regulations section 53 4945 or in (see instructions)?	the transactions fail to a current notice regar	qualify under the excep ding disaster assistance	tions	5b N/A
Organizations relying on a current notice rega	rding disaster assistani	ce check here	▶ [
c If the answer is 'Yes' to question 5a(4), does tax because it maintained expenditure respon If 'Yes,' attach the statement required by Reg	sibility for the grant?	•	N/A Yes] No
6a Did the foundation, during the year, receive at on a personal benefit contract?	•		∐Yes X	No
b Did the foundation, during the year, pay prem If 'Yes' to 6b, file Form 8870	iums, directly or indirec	ctly, on a personal bene	_	6b X
7a At any time during the tax year, was the found				No
b If 'Yes,' did the foundation receive any proceed				N/A 7b
Part VIII Information About Officers, D and Contractors	irectors, Trustees,	Foundation Manag	gers, Highly Paid E	-mployees,
1 List all officers, directors, trustees, foundation	n managers and their	compensation (see inst	ructions)	
(a) Name and address	(b) Title, and average hours per week devoted to position		(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DR. IRVING A MENDELSSOHN	TRUSTEE	0.	0.	0
631 MILLGATE PLACE	2.00		li	
BATON ROUGE, LA 70808				
DR. KAREN L MCKEE	TRUSTEE	0.	0.	0
631 MILLGATE PLACE	2.00			
BATON ROUGE, LA 70808				
2 Compensation of five highest-paid employee	s (other than those inc	luded on line 1— see ir	nstructions). If none, e	nter '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	TEFA03061 1	12/05/11	<u> </u>	0 Form 990-PF (2011)

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Part VIII Information About Officers, Directors, Trustees, Foundar and Contractors (continued)	tion Managers, Highly Paid E	imployees,
3 Five highest-paid independent contractors for professional services (see instr	ructions). 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		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 in organizations and other beneficiaries served, conferences convened, research papers produced, etc	formation such as the number of	Expenses
1 N/A		
2		
3		
·		
4		
Part IX-B Summary of Program-Related Investments (see instruction	ons)	
Describe the two largest program-related investments made by the foundation during	the tax year on lines 1 and 2.	Amount
1		
<u>N/A</u>		
		<u> </u>
2		
All other program-related investments. See instructions		
3		ı
Total. Add lines 1 through 3	<u></u>	0.
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	1 990-PF (2011) THE WETLAND FOUNDATION	<u>26-6351192</u>	Page 8
Pài	Minimum Investment Return (All domestic foundations must complete this part see instructions.)	. Foreign foundat	ions,
1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes. Adverage monthly fair market value of securities	1 a	
ŀ	Average of monthly cash balances	1 b	
(Fair market value of all other assets (see instructions)	1 c	
(Total (add lines 1a, b, and c)	. 1 d	0.
•	Reduction claimed for blockage or other factors reported on lines 1a and 1c		_
	(attach detailed explanation)		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	0.
6	Minimum investment return. Enter 5% of line 5	6	0.
Par	t XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private o	perating foundation	
	and certain foreign organizations check here ▶ □ and do not complete this part		
1	Minimum investment return from Part X, line 6	1	
28	Tax on investment income for 2011 from Part VI, line 5		
t	Income tax for 2011 (This does not include the tax from Part VI.) 2b		
(: Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
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	0.
Par	t XII Qualifying Distributions (see instructions)		
1	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes Expenses, contributions, gifts, etc – total from Part I, column (d), line 26	1 a	5,200.
	Program-related investments – total from Part IX-B	1 b	3,200.
	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes	2	
	Amounts set aside for specific charitable projects that satisfy the Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3Ь	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	5,200.
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	5,200.
	Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating when qualifies for the section 4940(e) reduction of tax in those years	ether the foundation	
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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2010	(c) 2010	(d) 2011
Distributable amount for 2011 from Part XI, line 7				0.
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only .			0.	
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 4,589.				
d From 2009 4,876.		ı		
e From 2010 6, 600.	16,065.			
f Total of lines 3a through e 4 Qualifying distributions for 2011 from Part	10,065.			
XII, line 4 ► \$ 5,200.				
a Applied to 2010, but not more than line 2a			0.	
		7		
b Applied to undistributed income of prior years (Election required — see instructions)		0.		
c Treated as distributions out of corpus (Election required – see instructions)	0.	2		
d Applied to 2011 distributable amount				0.
e Remaining amount distributed out of corpus	5,200.			
5 Excess distributions carryover applied to 2011	0.		-	0.
(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:	21 265			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	21,265.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistribut-				i i
ed 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 instructions		0.		
e Undistributed income for 2010. Subtract line 4a from			0	
line 2a Taxable amount — see instructions			0.	
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	-			0.
corpus to satisfy requirements imposed				
by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
·			· ·	
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a	21,265.			
10 Analysis of line 9				
a Excess from 2007				
b Excess from 2008 4,589.		İ		
c Excess from 2009 4,876.			İ	
d Excess from 2010 6, 600.	ļ	İ		
e Excess from 2011 5, 200.				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A		(2011) THE WETLAND FOUND				<u> 26-6351192</u>	Page 10
b Check box to indicate whether the foundation is a private operating foundation described in section 22 As Finter the lesser of the adjusted net more from Part I or the minimum revestment return from Part I for Part I							N/A
2a Enter the lesser of the adjusted net income from Part I of the minimum each year listed before Part IX for each year listed b 58% of line 2a c Qualifying distributions from Part XII, line 4 for each year listed d 58% of line 2a c Qualifying distributions from Part XII, line 4 for each year listed d d Amoust includes in line 2 and seed directly for active conduct of Bernary activations of the conduction of the part of the conduction of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the conduction of the part of the part of the part of the conduction of the part of th							4040(15)
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each year listed b 85% of the 2a c Qualitying distributions from Part XII, line 4 for each year listed d Amounts included in line 2 not used directly for active conduct of exempt activities of carbon conduct of exempt activities C Qualitying distributions made directly for active conduct of exempt activities S Complete 3a, b., or c for line a "Assets' alternative test — enter (1) Value of all assets (2) Value of assets qualitying under b C Quality and service and assets qualitying under (3) Value of assets qualitying under b C Goodward sternative test — enter (1) Value of assets qualitying under b C Goodward sternative test — enter (1) Value of assets qualitying under b C Goodward sternative test — enter (1) Total support other than gross investment receive those in Part X, line 6 for each year listed of construction of the sternative test — enter (1) Total support other than gross investment income (interest, dividends, tents, payments of ST2(a)(5)), or royaltes (2) Support firms general paths and 5 or more exempt organization as sorted in section 4942(0,594)(6)), or royaltes (3) Largest amount of support from an exempt organization (Complete this part only if the organization had \$5,000 or more in assets at any time during the year — see instructions.) 1 Information Regarding Foundation Managers: a last 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(c)(2)) 5 List any managers of the foundation who was contributed more than \$5,000 (see section 507(c)(2)) 5 List any managers of the foundation who was contributed more than \$5,000 (or an equally large portion of the ownership of a partnership of other entity) of which the foundation has a 10% or greater interest. NONE 2 Information Regarding Contribution, Grant, Girt, Loan, Scholarship, etc, Programs: Check here P	income	from Part I or the minimum		(b) 2010		(4) 2009	(a) Tatal
c Qualifying distributions from Part XII, time 4 for each year listed of Amonts included in line 2 not seed directly for active conduct of exempt activities of the part of th	each ye	ear listed	(a) 2011	(b) 2010	(c) 2009	(d) 2008	(e) Total
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SEE STATEMENT FOR LINE 2A d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors.	SEE S	STATEMENT FOR LINE 2A					
d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors.	c Any sub	omission deadlines					
SEE STATEMENT FOR LINE 2A	d Any rest	trictions or limitations on awards, s	uch as by geograp	hical areas, charita	ble fields, kinds of i	institutions, or other	factors.
2AA		STATEMENT FOR LINE 2A					

3 Grants and Contributions Raid During the	Vons or Approved for For	una December		
3 Grants and Contributions Paid During the	If recipient is an individual	ure Paymen		T -
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of	Purpose of grant or contribution	Amount
Name and address (home or business)	substantial contributor	recipient	Continuation	
a Paid during the year				
		1 1		
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		İ		
		1		
			:	
Total			<u>▶ 3a</u>	-
b Approved for future payment				
		ĺ		
			İ	
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

-nter arc	oss amounts unless otherwise indicated	Unrelate	ed business income	Excluded b	y section 512, 513, or 514	
_	ngram service revenue	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	(e) Related or exempt function income (See instructions)
		-		COUL		
				+		
			 	+	-	
						
		+		+		
f	·	 		 -		
· —	es and contracts from government agencies	+	· · · · · · · · · · · · · · · · · · ·	+	···	
•	mbership dues and assessments			+-+		 -
	rest on savings and temporary cash investments			+		
	idends and interest from securities			+ +		
-	rental income or (loss) from real estate			+ +		
	ot-financed property		***			
	debt-financed property		· <u> </u>	+ +		
	rental income or (loss) from personal property					
	ner investment income			1		
8 Gair	or (loss) from sales of assets other than inventory					
	income or (loss) from special events.					
10 Gro	oss profit or (loss) from sales of inventory					
11 Oth	ner revenue		 			
а						
			-			
c						
d						
e		<u> </u>				
	ototal Add columns (b), (d), and (e)	ļi		<u> </u>		
	al. Add line 12, columns (b), (d), and (e)				13	0.
(See wor	ksheet in line 13 instructions to verify calculation	ons)				
Part X	VI-B Relationship of Activities to the	Accompli	shment of Exemp	ot Purpos	ses	
Line No	Explain below how each activity for which in accomplishment of the foundation's exempt	ncome is repo	orted in column (e) of f	Part XVI-A	contributed important	ly to the
	accomplishment of the loundation's exempt	purposes (or	Their triain by providing		——————————————————————————————————————	
N/A						
			··			
			-			
	 					
			- -			
						
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			7			
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			_			
			<u>, </u>			

Form 990-PF (2011) THE WETLAND FOUNDATION 26-6351192 Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

								Yes	No
descri	ie organization directly ibed in section 501(c) on ng to political organizati	of the Code (o	ngage in any of the follow ther than section 501(c)(3)	ring with any o organizations	ther organization s) or in section 527,	,		1,00	
	= :		a noncharitable exempt o	rganization of					
(1) C	(1) Cash					ľ	1a (1)	- [X
	ther assets						1a (2)		X
` '	transactions								
(1) S	ales of assets to a none	charitable exe	mpt organization			-	1 b (1)		$\overline{\mathbf{X}}$
` '			ible exempt organization			<u> </u>	1b(2)		X
` '	ental of facilities, equip					<u> </u>	1 b (3)		X
• •	eimbursement arranger	•				F	1b (4)		X
٠,,	oans or loan guarantee					Ī	1 b (5)	-	X
\- /	· ·		ip or fundraising solicitation	ons		İ	1b (6)		X
			sts, other assets, or paid e			F	1c		X
0 0,,,	g	,	, т	,5.0,000		L			
the ac	oods, other assets, or s	ervices given	complete the following sci by the reporting foundation how in column (d) the value	n. If the found	lation received less	than fair market	arket valı value ın	ue of	
(a) Line no	(b) Amount involved		of noncharitable exempt organizat	·	Description of transfers		arıng arran	gement	<u> </u>
N/A						, , , , , , , , , , , , , , , , , , , ,		<u> </u>	
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						<u>_</u>			
					·				
						····			
			_						
						·			
descri	foundation directly or i bed in section 501(c) o s,' complete the following	of the Code (of	ated with, or related to, or ther than section 501(c)(3)	ne or more tax)) or in section	-exempt organization 527?	ons	Yes	X	No
(a) Name of organization			(b) Type of organization (c) Description of relationship			ionship			
<u>N/A</u>									
									
				- -					
Unde	er penalties of perjury, I declare ect, and complete Declaration of	that I have exami	ined this return, including accompa than taxpayer) is based on all infor	nying schedules ar mation of which pro-	d statements, and to the eparer has any knowledge	best of my knowledge a	and belief, it	is true,	
Sign Here	gnature of officer or sustee	Mende	Corcha 1x5,		TRUSTEE		May the II this return preparer : (see instr	n with the shown b uctions)	e elow
	Print/Type preparer's nam	ne	Preparer's signature	(/ 	Date	<u> </u>	I XI NIT	Yes	No
	1		 	PMANIN	1 / /.	Check		401	
Paid JOHN W. HARTMANN			JOHN W. WARTMANN 5/8/201						
Preparer Firm's name ► BENNETT & BENNETT ASSOC., INC. Firm's EIN ► 72-0848598									
Use Only		125 JEFFE							
	B	ATON ROUG	E, LA 70806-8114		Pho	one no (225)	<u>927-8</u>	3337	
BAA							Form 99 6	0-PF (2011)

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1,200.

800.

STATEMENT 1 FORM 990-PF, PART I, LINE 16B ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
TOTAL	\$ 650 \$ 650).). \$ 0.	\$ 0.	\$ 0.	

STATEMENT 2 FORM 990-PF, PART I, LINE 23 OTHER EXPENSES

		(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED <u>NET INCOME</u>	(D) CHARITABLE <u>PURPOSES</u>
AMORTIZATION FUNDRAISING EXPENSE		\$ 680. 46.			N/A
	TOTAL	\$ 726.	\$ 0.	\$ 0.	\$ 0.

STATEMENT 3 FORM 990-PF, PART I, LINE 25 **CONTRIBUTIONS, GIFTS, AND GRANTS**

CASH GRANTS AND ALLOCATIONS

CLASS OF ACTIVITY: SCHOOL

DONEE'S NAME:

ILLINOIS STATE UNIVERSITY DONEE'S ADDRESS: CAMPUS BOX 4120

NORMAL, IL 61790

RELATIONSHIP OF DONEE: STUDENT

ORGANIZATIONAL STATUS OF DONEE: 501(C)3 ORGANIZATION

AMOUNT GIVEN:

CLASS OF ACTIVITY: SCHOOL

DONEE'S NAME: DONEE'S ADDRESS: MICHIGAN STATE UNIVERSITY 203 NATURAL SCIENCES BUILDING

EAST LANSING, MI 48824 RELATIONSHIP OF DONEE: STUDENT

ORGANIZATIONAL STATUS OF DONEE: 501 (C) 3 ORGANIZATION

AMOUNT GIVEN: 1,200.

CLASS OF ACTIVITY: SCHOOL

DONEE'S NAME: UNIVERSITY OF LOUISIANA-LAFAYETTE DONEE'S ADDRESS: 104 UNIV. CIRICLE, 338 MARTIN HALL

LAFAYETTE, LA 70503 RELATIONSHIP OF DONEE: STUDENT

ORGANIZATIONAL STATUS OF DONEE: 501(C)3 ORGANIZATION

AMOUNT GIVEN:

CLASS OF ACTIVITY: DONEE'S NAME: DONEE'S ADDRESS: SCHOOL

TEXAS TECH UNIVERSITY

BOX 43131 LUBBOCK, TX 79409

RELATIONSHIP OF DONEE: STUDENT 2011

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STATEMENT 3 (CONTINUED) FORM 990-PF, PART I, LINE 25 CONTRIBUTIONS, GIFTS, AND GRANTS

ORGANIZATIONAL STATUS OF DONEE:

501(C) 3 ORGANIZATION

AMOUNT GIVEN:

800.

CLASS OF ACTIVITY: DONEE'S NAME: DONEE'S ADDRESS:

SCHOOL

UNIVERSITY OF MINNESOTA 1987 UPPER BUFORD CIRCLE

ST. PAUL, MN 55108

RELATIONSHIP OF DONEE:

ORGANIZATIONAL STATUS OF DONEE: AMOUNT GIVEN:

STUDENT

501(C) 3 ORGANIZATION

1,200.

TOTAL \$ 5,200.

STATEMENT 4 FORM 990-PF, PART II, LINE 15 OTHER ASSETS

NET INTANGIBLE ASSETS

BOOK VALUE

FAIR MARKET VALUE

TOTAL

981. 981. \$ 0.

STATEMENT 5 FORM 990-PF, PART XV, LINE 1A FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS

DR. IRVING A MENDELSSOHN

DR. KAREN L MCKEE

STATEMENT 6 FORM 990-PF, PART XV, LINE 2A-D APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM:

THE WETLAND FOUNDATION

NAME:

THE WETLAND FOUNDATION

CARE OF:

DR. IRVING MENDELSOSOHN/DR. KAREN MCKEE

STREET ADDRESS:

631 MILLGATE PLACE BATON ROUGE, LA 70808

CITY, STATE, ZIP CODE:

TELEPHONE:

225-769-8042

FORM AND CONTENT:

ANY STUDENT CURRENTLY ENROLLED FULL-TIME AT AN ACADEMIC INSTITUTION IN THE USA AND WHO MEETS THE SPECIFIC CRITERIA

FOR ONE OF THE TYPES OF GRANTS LISTED IN PART XV, D.

THE APPLICATION PACKAGE SHOULD INCLUDE FIVE COMPONENTS:

1. A 1-2 PAGE RESUMÉ AND A SEPARATE PHOTOGRAPH (HEAD AND

SHOULDERS).

2.TRANSCRIPTS OF UNDERGRADUATE AND GRADUATE (IF

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STATEMENT 6 (CONTINUED) FORM 990-PF, PART XV, LINE 2A-D APPLICATION SUBMISSION INFORMATION

APPLICABLE) RECORDS.

- 3.2 LETTERS OF SUPPORT, ONE FROM YOUR DEPARTMENT CHAIR AND/OR ADVISOR WHO CAN ATTEST TO YOUR ACADEMIC STANDING, ACADEMIC FINANCIAL STATUS, AND INTEREST IN WETLANDS. THE LETTERS MUST INCLUDE DEPARTMENTAL OR OFFICIAL LETTERHEAD AND COMPLETE CONTACT INFORMATION AND SHOULD BE SENT SEPARATELY BY YOUR REFERENCES VIA EMAIL.
- 4.YOUR CURRENT AND PENDING SUPPORT, INCLUDING THAT OF YOUR MAJOR ADVISOR, AS IT APPLIES TO YOUR GRADUATE PROGRAM (C&P.DOC).
- 5.DESCRIPTION OF HOW THE GRANT WOULD BE SPENT (DEPENDS ON TYPE), INCLUDING A BUDGET (BUDGET.DOC):
 NONE CURRENTLY

SUBMISSION DEADLINES: RESTRICTIONS ON AWARDS:

RESTRICTIONS OF THESE GRANTS ARE AS FOLLOWS:

- 1. STUDENT MUST BE CURRENTLY ENROLLED FULL-TIME AT AN ACADEMIC INSTITUTION IN THE USA AND WHO MEETS THE SPECIFIC CRITERIA FOR ONE OF THE TYPES OF GRANTS LISTED
- 2. DEMONSTRATED INTEREST IN WETLAND SCIENCE. TRAVEL GRANTS ARE TO SUPPORT PARTICIPATION IN WETLAND SCIENCE EDUCATION AND RESEARCH ACTIVITIES. THE SUCCESSFUL GRANTEE WILL DEMONSTRATE THIS INTEREST IN THE APPLICATION PACKAGE.
- 3. DEMONSTRATED INTENT TO USE THE GRANT FOR WETLAND SCIENCE-RELATED ACTIVITIES. THE SUCCESSFUL GRANTEE WILL CLEARLY DOCUMENT THIS INTENT IN THE APPLICATION PACKAGE.
- 4. DEMONSTRATED APTITUDE TO SUCCEED IN A WETLAND SCIENCE CAREER. THE SUCCESSFUL GRANTEE WILL CLEARLY DOCUMENT THEIR POTENTIAL TO SUCCEED IN PURSUIT OF A CAREER IN WETLAND SCIENCE.
- 5. DEMONSTRATED NEED FOR THE GRANT. TRAVEL GRANTS ARE MEANT TO AID PROMISING STUDENTS WITH LIMITED TRAVEL FUNDS. THE SUCCESSFUL GRANTEE WILL DEMONSTRATE NEED IN THE APPLICATION PACKAGE AND DOCUMENT IT THROUGH CURRENT AND PENDING SUPPORT AND LETTERS OF SUPPORT.

THE FOLLOWING ARE THE FOUR (4) DIFFERENT TYPES OF GRANTS:

CONFERENCE TRAVEL GRANT TYPE 1 (\$600): FOR ADVANCED UNDERGRADUATE AND GRADUATE STUDENTS WHO HAVE NEVER ATTENDED A WETLAND SCIENTIFIC CONFERENCE AND WHO HAVE LIMITED FUNDS FOR TRAVEL.

CONFERENCE TRAVEL GRANT TYPE 2 (\$1200): FOR ADVANCED UNDERGRADUATE AND GRADUATE STUDENTS WITH LIMITED FUNDING TO PRESENT THEIR WETLAND RESEARCH FINDINGS AT A CONFERENCE.

FIELD TRAVEL GRANT TYPE 1 (\$800): FOR OUTSTANDING GRADUATE STUDENTS WITH LIMITED FUNDING TO DEFRAY FIELD EXPENSES ASSOCIATED WITH THESIS OR DISSERTATION RESEARCH ON WETLANDS.

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STATEMENT 6 (CONTINUED) FORM 990-PF, PART XV, LINE 2A-D APPLICATION SUBMISSION INFORMATION

FIELD TRAVEL GRANT TYPE 2 (\$1000): FOR PROMISING UNDERGRADUATE STUDENTS TO ATTEND FIELD COURSES FOCUSED ON WETLANDS.

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IRVING L.MENDELSSOHN AND KAREN L. MCKEE BECAME A SUBSTANTIAL CONTRIBUTOR, AS DEFINED IN IRC \$507(D)(2)(A), TO THE WETLAND FOUNDATION BECAUSE THE TERM "SUBSTANTIAL CONTRIBUTOR", IN THE CASE OF A TRUST, INCLUDES THE CREATOR OF THE TRUST.

STATEMENTS FORM 990-PF, PART XV, LINE 1A FOUNDATION MANAGERS - 2% OR MORE CONTRIBUTORS

DR. IRVING A MENDELSSOHN DR. KAREN L MCKEE

THE TOTAL AMOUNT OF CONTRIBUTIONS THE ABOVE MANAGERS/TRUSTEES MADE IN 2011 TO THE ORGANIZATION WAS \$52.08. DUE TO COMMUNITY PROPERTY STATE (LOUISIANA), THE MONIES CAME FROM A JOINT ACCOUNT AND EACH OF THE MANAGERS WERE CREDITED FOR ONE HALF DUE TO THE COMMUNITY PROPERTY RULES.