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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 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
CIEL FOUNDATION

Number and street (or P O box number if mail is not delivered to street address)
PO BOX 208

City or town, state, and ZIP code
MOOSE, WY 83012

A Employer identification number
83-0310522

B Telephone number (see page 10 of the instructions)
(307) 733-7995

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)

☒ \$ 513,824

☐ 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)	650			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	8	8	8	
	4 Dividends and interest from securities.	18,079	18,079	18,079	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	4,727			
	b Gross sales price for all assets on line 6a _____ 178,314				
	7 Capital gain net income (from Part IV , line 2)		4,727		
	8 Net short-term capital gain			1,055	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	23,464	22,814	19,142	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	700	700	700	
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	491	491	491	
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	1,191	1,191	1,191	0
	25 Contributions, gifts, grants paid	26,000			26,000
	26 Total expenses and disbursements. Add lines 24 and 25	27,191	1,191	1,191	26,000
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-3,727			
	b Net investment income (if negative, enter -0-)		21,623		
	c Adjusted net income (if negative, enter -0-)			17,951	

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			
	2	Savings and temporary cash investments	2,485	1,000	1,000
	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)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	513,226	510,984	512,824
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)			
	16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	515,711	511,984	513,824

Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)		0	

Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
		and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
		and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	515,711	511,984	
	30	Total net assets or fund balances (see page 17 of the instructions)	515,711	511,984	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	515,711	511,984	

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	515,711
2	Enter amount from Part I, line 27a	2	-3,727
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	511,984
5	Decreases 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), line 30	6	511,984

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	4,727
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	1,055

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	20,100	510,748	0 03935
2009	24,866	478,099	0 05201
2008	15,453	463,548	0 03334
2007	25,461	459,419	0 05542
2006	24,896	458,266	0 05433

2	Total of line 1, column (d).	2	0 23445
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 04689
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.	4	528,024
5	Multiply line 4 by line 3.	5	24,759
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	216
7	Add lines 5 and 6.	7	24,975
8	Enter qualifying distributions from Part XII, line 4.	8	26,000

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 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	216
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	
3		Add lines 1 and 2.		3	216
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	216
6		Credits/Payments			
a		2011 estimated tax payments and 2010 overpayment credited to 2011	6a		
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c		
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments Add lines 6a through 6d.		7	
8		Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> 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	216
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11		Enter the amount of line 10 to be Credited to 2012 estimated tax <input checked="" type="checkbox"/>	Refunded <input type="checkbox"/>	11	

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 <input checked="" type="checkbox"/> \$ _____ (2) On foundation managers <input checked="" type="checkbox"/> \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input checked="" type="checkbox"/> \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	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		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		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	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 <ul style="list-style-type: none">By language in the governing instrument, orBy 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) <input checked="" type="checkbox"/> WY _____			
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 <input checked="" type="checkbox"/>	8b		No
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 N/A	13	Yes	
14	The books are in care of RICHARD B BLACK Telephone no (307) 733-7995 Located at PO BOX 208 MOOSE WY ZIP+4 83012			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> 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?	16	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				

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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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. <input type="checkbox"/>	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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 page 20 of the instructions).	2b		No
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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		No
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))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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		No
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>			
		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
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?			
		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		No

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RICHARD B BLACK PO BOX 208 MOOSE,WY 83012	Trustee 1 00	0		
KATHRYN CIEL BLACK 6000 17TH AVE SOUTHWEST 19 SEATTLE,WA 98106	Trustee 1 00	0		
2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services. ▶

Part IX-A Summary of Direct Charitable Activities

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	0
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

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.

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	526,541
b	Average of monthly cash balances.	1b	9,524
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	536,065
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	
3	Subtract line 2 from line 1d.	3	536,065
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	8,041
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	528,024
6	Minimum investment return. Enter 5% of line 5.	6	26,401

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	26,401
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	216
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	216
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	26,185
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	26,185
6	Deduction from distributable amount (see page 25 of the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	26,185

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	26,000
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	26,000
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	216
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	25,784
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				26,185
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.			25,050	
b Total for prior years 20____, 20____, 20____				
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.				
4 Qualifying distributions for 2011 from Part XII, line 4 ▶ \$ 26,000				
a Applied to 2010, but not more than line 2a			25,050	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2011 distributable amount.				950
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions. . .				
e Undistributed income for 2010 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions.				
f Undistributed income for 2011 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011.				25,235
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).				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see page 27 of the instructions).				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a.				
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. . . .				

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))

RICHARD B BLACK

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

RICHARD BLACK
PO BOX 208
MOOSE, WY 83012
(703) 733-8995

b

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

APPLICATIONS SHOULD BE IN WRITTEN FORM AND PROVIDE INFORMATION AS TO THE CHARITABLE PURPOSE OF THE PROGRAM. THEY SHOULD ALSO INCLUDE ANY PROMOTIONAL MATERIAL AVAILABLE ON THE ACTIVITIES OF THE PROGRAM.

c

Any submission deadlines

NONE

d

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

NONE

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)				
<div>a Paid during the year</div> <div>See Additional Data TableSee Additional Data Table</div>				
<div>Total</div>			<div>3a</div>	26,000
<div>b Approved for future payment</div>				
<div>Total</div>			<div>3b</div>	

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			14	8	
4 Dividends and interest from securities.			14	18,079	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	4,727	
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).				22,814	
13 Total. Add line 12, columns (b), (d), and (e).					22,814





[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.	1a(1)		No
	(2) Other assets.	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
	(3) Rental of facilities, equipment, or other assets.	1b(3)		No
	(4) Reimbursement arrangements.	1b(4)		No
	(5) Loans or loan guarantees.	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

[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	
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					
***** Signature of officer or trustee			2012-03-24 Date	***** Title	
Sign Here	Paid Preparer's Use Only	Preparer's Signature  Kathleen E Capodice	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN
		Firm's name  Gordon Kramer 5750 Old Orchard Road Suite 120	Firm's EIN 		
		Firm's address  Skokie, IL 60077	Phone no (312) 335-0375		

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

Additional Data

Software ID: 11000144
Software Version: 2011v1.2
EIN: 83-0310522
Name: CIEL 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)
Capital Gain Dividends			
764 872 SHARES SPARTAN INTL INDEX INVESTOR CLASS	P	2010-01-01	2011-12-15
3999 742 SHARES PAYDEN HIGH INCOME INVESTOR CLASS	P	2010-01-01	2011-07-28
CASH IN LIEU KINDER MORGAN	P	2011-11-15	2011-11-15
CASH IN LIEU KINDER MORGAN	P	2011-08-15	2011-08-15
CASH IN LIEU KINDER MORGAN	P	2011-05-16	2011-05-16
CASH IN LIEU KINDER MORGAN	P	2011-02-14	2011-02-14
40 SHARES ISHARES TR RUSSELL 1000 INDEX	P	2011-09-06	2011-10-24
100 SHARES ISHARES TR RUSSELL 1000 INDEX	P	2011-08-11	2011-10-24
650 SHARES ISHARES BARCLAYS	P	2010-01-12	2011-07-28
1011 122 SHARES FIDELITY FLOATING RATE HIGH INCOME	P	2011-03-03	2011-12-09
510 322 SHARES FIDELITY FLOATING RATE HIGH INCOME	P	2010-03-26	2011-12-09
3177 966 SHARES FIDELITY FLOATING RATE HIGH INCOME	P	2010-01-01	2011-09-06

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)
			3,493
22,877		24,500	-1,623
29,198		27,500	1,698
56			56
52			52
39			39
41			41
2,767		2,563	204
6,917		6,382	535
68,192		67,888	304
9,757		9,629	128
4,925		4,860	65
30,000		30,265	-265

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	
			-1,623
			1,698
			56
			52
			39
			41
			204
			535
			304
			128
			65
			-265

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				
SVAHA SPIRIT LODGE1744 SAPPHIRE TR BELLINGHAM,WA 98226	NONE	TAX EX	SOCIAL SERVICE	50
WTA705 SECOND STREET SUITE 300 SEATTLE,WA 98104	NONE	TAX EX	CONSERVANCY	35
AMERICAN INSTITUTTE OF PHILANTHROPYPO BOX 843324 KANSAS CITY,MO 64184	NONE	TAX EX	SOCIAL SERVICE	40
LYDIA PLACEPO BOX 28487 BELLINGHAM,WA 98228	NONE	TAX EX	SOCIAL SERVICE	50
DOROTHY PLACE1111 CORNWALL AVENUE BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	50
PICKFORD FILM CENTERPO BOX 2521 BELLINGHAM,WA 98227	NONE	TAX EX	EDUCATIONAL	50
WHATCOM PEACH AND JUSTICE CENTERPO BOX 2444 BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	50
T1208 BAT STREET SUITE 201 BELLINGHAM,WA 98225	NONE	TAX EX	CONSERVANCY	50
BIG BROTHERS BIG SISTERS4204 MERIDIAN STREET SUITE 101 BELLINGHAM,WA 98226	NONE	TAX EX	SOCIAL SERVICE	100
WHATCOM FAMILY AND COMMUNITY NETWOR1231 NORTH GARDEN STREEET SUITE 210 BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	100
LUMMI CEDAR PROJECT2659 MACKENZIE ROAD BELLINGHAM,WA 98226	NONE	TAX EX	SOCIAL SERVICE	100
NSEA2445 E BAKERVIEW ROAD BELLINGHAM,WA 98226	NONE	TAX EX	CONSERVANCY	100
WHATCOM LAND TRUST100 CENTRAL AVENUE BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	100
COMMUNITY TO COMMUNITY203 WEST HOLLY SUITE 317 BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	100
ACLU FOUNDATION125 BROAD STREET 18TH FLOOR NEWYORK,NY 10004	NONE	TAX EX	SOCIAL SERVICE	100
PUBLIC RADIO INTERNATIONAL 401 2ND AVENUE SUITE 500 MINNEAPOLIS,MN 55401	NONE	TAX EX	PUBLIC RADIO	100
NATIONAL PARK FOUNDATIONPO BOX 17394 BALTIMORE,MD 21298	NONE	TAX EX	CONSERVANCY	100
GREENPEACE FUND702 H STREET NW 300 WASHINGTON,DC 20001	NONE	TAX EX	CONSERVANCY	100
WASHINGTON ENVIRONMENTAL COUNCIL1402 3RD AVENUE SUITE 1400 SEATTLE,WA 98101	NONE	TAX EX	CONSERVANCY	100
SUSTAINABLE CONNECTIONS 1701 ELLIS STREET 221 BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	135
GLOBAL EXCHANGE2017 MISSION STREET 2ND FLOOR SAN FRANCISCO,CA 94110	NONE	TAX EX	EDUCATIONAL	250
NATIONAL MUSEUM OF AFRICAN HISTORYPO BOX 96832 WASHINGTON,DC 20090	NONE	TAX EX	MUSEUM	500
INTERNATIONAL RESCUE COMMITTEEPO BOX 98152 WASHINGTON,DC 20077	NONE	TAX EX	SOCIAL SERVICE	750
NATURE CONSERVANCYPO BOX 6015 ALBERT LEA,MN 56007	NONE	TAX EX	CONSERVANCY	1,000
KULSHAN COMMUNITY LAND TRUST1303 COMMERCIAL ST SUIT 6 BELLINGHAM,WA 98225	NONE	TAX EX	CONSERVANCY	200
YWCA1026 NORTH FOREST STREET BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	150
EVERGREEN AIDS FOUNDATION 115 UNITY STREET SUITE 302 BELLINGHAM,WA 98225	NONE	TAX EX	MEDICAL	40
WOMENCARE SHELTER4120 MERIDIAN STREET SUITE 220 BELLINGHAM,WA 98226	NONE	TAX EX	SOCIAL SERVICE	50
DOMESTIC VIOLENCE SEXUAL ASSAULT SE1407 COMMERCIAL STREET BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	50
LIGHT HOUSE MINISTRIESPO BOX 548 BELLINGHAM,WA 98227	NONE	TAX EX	RELIGIOUS	50

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>				
HABITAT FOR HUMANITY1385 ADMIRAL PLACE FERNDALE,WA 98248	NONE	TAX EX	SOCIAL SERVICE	800
ANIMALS AS NATURAL THERAPY721 VANWYCK ROAD BELLINGHAM,WA 98226	NONE	TAX EX	SOCIAL SERVICE	100
BELLINGHAM FOOD BANK1824 ELLIS STREET BELLINGHAM,WA 98225	NONE	TAX EX	SOCIAL SERVICE	100
OPPORTUNITY COUNCIL1111 CORNWALL AVENUE SUITE C BELLINGHAM,WA 98225	NONE	TAX EX	COMMUNITY ACTION	100
INTERFAITH COALITION2401 CORNWALL AVENUE BELLINGHAM,WA 98225	NONE	TAX EX	RELIGIOUS	250
HUMAN FARMING ASSOCIATION PO BOX 3577 SAN RAFAEL,CA 94912	NONE	TAX EX	SOCIAL SERVICE	250
SOUTHERN POVERTY LAW CENTER400 WASHINGTON AVENUE MONTGOMERY,AL 36177	NONE	TAX EX	SOCIAL SERVICE	250
GRASSROOTS INTERNATIONAL179 BOYLSTON STREET STE 4 BOSTON,MA 02130	NONE	TAX EX	SOCIAL SERVICE	250
INTERNATIONAL PEACE INSTITUTE777 UNITED NATIONS PLAZA NEWYORK,NY 10017	NONE	TAX EX	SOCIAL SERVICE	250
CARE151 ELLIS STREET NE ATLANTA,GA 30303	NONE	TAX EX	SOCIAL SERVICE	250
SIERRA CLUB FOUNDATION85 SECOND STREET SUITE 750 SAN FRANCISCO,CA 94105	NONE	TAX EX	CONSERVANCY	250
KUOW PUGET SOUND PUBLIC RADIO4518 UNIVERSITY WAY SUITE 310 SEATTLE,WA 98105	NONE	TAX EX	PUBLIC RADIO	250
GROSS NATIONAL HAPPINESS USAPO BOX 888 MONTPELIER,VT 05601	NONE	TAX EX	SOCIAL SERVICE	250
FOOD LIFELINE1702 NE 150TH STREET SHORELINE,WA 98155	NONE	TAX EX	SOCIAL SERVICE	250
NATURAL LAND INSTITUTE320 SOUTH THIRD STREET ROCKFORD,IL 61104	NONE	TAX EX	CONSERVANCY	250
THE NATURE CONSERVANCY OF OREGON4245 NORTH FAIRFAX DRIVE ARLINGTON,VA 22203	NONE	TAX EX	CONSERVANCY	250
THE NATURE CONSERVANCY OF WASHINGTO4245 NORTH FAIRFAX DRIVE ARLINGTON,VA 22203	NONE	TAX EX	CONSERVANCY	250
NATIONAL PARKINSON FOUNDATIONPO BOX 5018 HAGERSTOWN,MD 21741	NONE	TAX EX	MEDICAL	250
NATIONAL LEGAL AID DEFENDER ASSOC1140 CONNECTICUT AVENUE NW 900 WASHINGTON,DC 20036	NONE	TAX EX	PUBLIC DEFENSE	500
CEDAR TREE MONTESSORI2114 BROADWAY BELLINGHAM,WA 98225	NONE	TAX EX	EDUCATIONAL	500
AMERICAN RED CROSS2025 E STREET NW WASHINGTON,DC 20006	NONE	TAX EX	MEDICAL	500
HEIFER INTERNATIONAL1 WORLD AVENUE LITTLE ROCK,AR 72202	NONE	TAX EX	SOCIAL SERVICE	500
OXFAM AMERICAPO BOX 7011 ALBERT LEA,MN 56007	NONE	TAX EX	EDUCATIONAL	500
CENTER FOR CONSTITUTIONAL RIGHTS666 BROADWAY 7TH FLOOR NEWYORK,NY 10012	NONE	TAX EX	HUMAN RIGHTS	500
UNITARIAN UNIVERSALIST SERVICE COMM689 MASSACHUSETTS AVENUE CAMBRIDGE,MA 02139	NONE	TAX EX	HUMAN RIGHTS	750
FINCA INTERNATIONAL1101 14th Street NW 11th Floor WASHINGTON,DC 20005	NONE	TAX EX	SOCIAL SERVICE	750
ENVIRONMENTAL DEFENSE FUND2060 Broadway Ste 300 BOULDER,CO 80302	NONE	TAX EX	CONSERVANCY	750
CONSERVATION INTERNATIONAL2011 Crystal Drive Suite 500 ARLINGTON,VA 22202	NONE	TAX EX	CONSERVANCY	750
EARTH JUSTICE426 17TH STREET 6TH FLOOR OAKLAND,CA 94612	NONE	TAX EX	CONSERVANCY	750
DOCTORS WITHOUT BORDERS333 SEVENTH AVENUE 2ND FLOOR NEWYORK,NY 10001	NONE	TAX EX	MEDICAL	750

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				
CHILDREN'S DEFENSE FUND25 E STREET WASHINGTON,DC 20001	NONE	TAX EX	CHILDREN'S WELFARE	750
AMNESTY INTERNATIONAL5 PENN PLAZA NEWYORK,NY 10001	NONE	TAX EX	EDUCATIONAL	1,000
ASPCA424 EAST 92ND STREET NEWYORK,NY 10128	NONE	TAX EX	WOMEN'S BOARD	1,000
FUND FOR ANTICOH COLLEGEONE MORGAN PLACE YELLOW SPRINGS,OH 45387	NONE	TAX EX	GENERAL	1,000
BELLINGHAM UNITARIAN FELLOWSHIP1207 ELLSWORTH STREET BELLINGHAM,WA 98225	NONE	TAX EX	ASIAN ARTS AND SUSTAINING FELLOWS	500
NORTHWEST INDIAN COLLEGE 2522 KWINA ROAD BELLINGHAM,WA 98226	NONE	TAX EX	WOMEN'S BOARD	500
AMERICAN INDIAN COLLEGE FUND 8333 GREENWOOD BOULEVARD DENVER,CO 80221	NONE	TAX EX	EDUCATIONAL	2,000
WHATCOM DISPUTE RESOLUTION CENTER13 PROSPECT STREET SUITE 201 BELLINGHAM,WA 98225	NONE	TAX EX	FELLOWSHIPS	2,500
Total				26,000

TY 2011 Accounting Fees Schedule

Name: CIEL FOUNDATION

EIN: 83-0310522

Software ID: 11000144

Software Version: 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	700	700	700	0

TY 2011 Explanation of Non-Filing with Attorney General Statement

Name: CIEL FOUNDATION

EIN: 83-0310522

Software ID: 11000144

Software Version: 2011v1.2

Statement: WYOMING DOES NOT HAVE A FILING REQUIREMENT.

TY 2011 Taxes Schedule**Name:** CIEL FOUNDATION**EIN:** 83-0310522**Software ID:** 11000144**Software Version:** 2011v1.2

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	52	52	52	
EXCISE TAX	439	439	439	