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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 07-01-2011, and ending 06-30-2012

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

Name of foundation: VIVIEN A NELSON FOUNDATION. Employer identification number: 80-6173862. Telephone number: (619) 435-9056. City: CORONADO, CA 92178. Accounting method: Cash.

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12), Operating and Administrative Expenses (13-26), and Summary (27-29).

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

Part II Balance Sheets		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1 Cash—non-interest-bearing	14,602			
	2 Savings and temporary cash investments	787,963	343,452		
	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		5,000		
	10a Investments—U S and state government obligations (attach schedule)				
	b Investments—corporate stock (attach schedule)	5,550,986	6,132,188	6,374,572	
	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)				
	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)	6,353,551	6,480,640	6,374,572		
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 checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted	6,353,551	6,480,640		
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input 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					
30 Total net assets or fund balances (see page 17 of the instructions)	6,353,551	6,480,640			
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	6,353,551	6,480,640			

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	6,353,551
2	Enter amount from Part I, line 27a	2	127,089
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	6,480,640
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	6,480,640

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			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	16,681
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	100,000		
2009			
2008			
2007			
2006			

2	Total of line 1, column (d).		2	
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	
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5.		4	0
5	Multiply line 4 by line 3.		5	
6	Enter 1% of net investment income (1% of Part I, line 27b).		6	997
7	Add lines 5 and 6.		7	997
8	Enter qualifying distributions from Part XII, line 4.		8	197,000

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 VI Excise 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	997
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	997
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	997
6	Credits/Payments		
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a	5,000
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	5,000
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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,003
11	Enter the amount of line 10 to be Credited to 2012 estimated tax 4,003 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		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)? <i>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.</i>		No
c Did the foundation file Form 1120-POL for this year?		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		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? <i>If "Yes," attach a conformed copy of the changes</i>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		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?		
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) CA		
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? <i>If "No," attach explanation .</i>	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)? <i>If "Yes," complete Part XIV</i>	Yes	
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		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 RODNEY R WATKINS CPA APC Telephone no (619) 435-9056 Located at 171 C AVE STE C CORONADO CA ZIP+4 92118			
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 N/A			

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			
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			
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			
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			
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)

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(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</p> <p>(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</p> <p>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. <input type="checkbox"/></p> <p>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? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p>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</p> <p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes" to 6b, file Form 8870.</p> <p>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</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	5b	
	6b	No
	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
ROBERT T PLUMB PO BOX 182148 CORONADO, CA 92178	TRUSTEE 15 00	100,780	0	0

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

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

Total number of other employees paid over \$50,000.

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

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

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 DONATIONS TO GROUP THAT SUPPORT THE DEVELOPMENT OF YOUTH PROGRAMS	197,000
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 N/A	
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	0
b	Average of monthly cash balances.	1b	0
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	0
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	0
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	0
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

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	
2a	Tax on investment income for 2011 from Part VI, line 5.	2a	
b	Income tax for 2011 (This does not include the tax from Part VI).	2b	
c	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 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	

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	197,000
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	197,000
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	997
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	196,003

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				
2 Undistributed income, if any, as of the end of 2011				
a Enter amount for 2010 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2011				
a From 2006.				
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 ▶ \$ <u>197,000</u>				
a Applied to 2010, but not more than line 2a				
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).				
d Applied to 2011 distributable amount.				
e Remaining amount distributed out of corpus	197,000			
5 Excess distributions carryover applied to 2011 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	197,000			
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				
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. 2011-10-15

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

	Tax year	Prior 3 years			(e) Total
	(a) 2011	(b) 2010	(c) 2009	(d) 2008	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	0				0
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed	197,000	100,000			297,000
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	197,000	100,000			297,000
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.					0
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

ROBERT T PLUMB
PO BOX 180734
CORONADO, CA 92178
(619) 435-9056

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

A LETTER DELINEATING WHAT CHARITABLE PURPOSE THE GRANT WILL BE USED FOR

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)				
a <i>Paid during the year</i> See Additional Data Table				
Total				3a 197,000
b <i>Approved for future payment</i>				
Total				3b

Additional Data

Software ID:

Software Version:

EIN: 80-6173862

Name: VIVIEN A NELSON FOUNDATION

Form 990PF - Special Condition Description:

Special Condition Description

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>				
THE CAMPANILE FOUNDATION THE SCHOOL OF NURSING1001 1ST SAN DIEGO,CA 92101	NONE		SCHOOL OF NURSING TRAVEL FUND	5,000
UNITED WAY SAN DIEGO4699 MURPHY CANYON RD SAN DIEGO,CA 92123	NONE		CHAD CAMPAIGN	30,000
ROTARY CLUB OF SAN DIEGOPO BOX 180487 CORONADO,CA 92178	NONE		LOWTIDE RIDE & STRIDE	40,000
ST PAULS UNITED METHODIST CHRUCH700 D AVE CORONADO,CA 92118	NONE		YOUTH WORK	20,000
CORONADO SCHOOLS FOUNDATION201 6TH ST CORONADO,CA 92118	NONE		YOUTH WORK	20,000
THE COLLEGE OF IDAHO2112 CLEVELAND BLVD CALDWELL,ID 83605	NONE		EDUCATION	20,000
CHRIST EPISCOPAL CHURCH1114 NINTH ST CORONADO,CA 92118	NONE		YOUTH PROGRAMS	6,000
CORONADO 4TH OF JULYPO BOX 180541 CORONADO,CA 92178	NONE		YOUTH PROGRAMS	1,000
ISLANDER SPORTS FOUNDATION PO BOX 181115 CORONADO,CA 92178	NONE		YOUTH SPORTS	20,000
MAKE-A-WISH FOUNDATION OF SAN DIEGOPO BOX 112253 SAN DIEGO,CA 92101	NONE		YOUTH PROGRAMS	1,000
QUENCH AND CONNECTPO BOX 60432 SAN DIEGO,CA 92166	NONE		WATER FOR CHILDREN	4,000
THE SALVATION ARMY2320 5TH AVE SAN DIEGO,CA 92101	NONE		YOUTH PROGRAMS	15,000
THE YMCA3708 RUFFIN RD SAN DIEGO,CA 92123	NONE		YOUTH PROGRAMS	5,000
SAN DIEGO ZOO GLOBALPO BOX 120551 SAN DIEGO,CA 92112	NONE		YOUTH PROGRAMS	10,000
Total				197,000

TY 2011 Accounting Fees Schedule

Name: VIVIEN A NELSON FOUNDATION

EIN: 80-6173862

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	5,568	5,568		

TY 2011 Compensation Explanation

Name: VIVIEN A NELSON FOUNDATION

EIN: 80-6173862

Person Name	Explanation
ROBERT T PLUMB	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2011 Gain/Loss from Sale of Other Assets Schedule

Name: VIVIEN A NELSON FOUNDATION

EIN: 80-6173862

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
13151SH AMER TAX EX SR II	2009-11	PURCHASE	2011-12		218,578	206,347			12,231	
5000SH QUALCOMM	2011-12	PURCHASE	2011-12		269,995	264,300			5,695	
200SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		3,552	3,480			72	
228SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		4,058	3,990			68	
3SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		53	52			1	
46SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		822	800			22	
1851SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		32,873	32,207			666	
500SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		8,825	8,700			125	
100SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		1,766	1,740			26	
1200SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		21,180	20,880			300	
3000SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		52,859	52,080			779	
100SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		1,755	1,740			15	
1300SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		22,815	22,620			195	
1962SH BROOKFIELD GLOBAL INC	2011-12	PURCHASE	2011-12		34,432	34,139			293	
500SH BROOKFIELD GLOBAL INC	2011-08	PURCHASE	2011-12		9,000	10,000			-1,000	
45SH AMER TAX EX SR II	2011-10	PURCHASE	2011-12		755	750			5	
45SH AMER TAX EX SR II	2011-09	PURCHASE	2011-12		764	751			13	
46SH AMER TAX EX SR II	2011-08	PURCHASE	2011-12		770	747			23	
46SH AMER TAX EX SR II	2011-07	PURCHASE	2011-12		777	747			30	
45SH AMER TAX EX SR II	2011-06	PURCHASE	2011-12		760	726			34	
46SH AMER TAX EX SR II	2011-05	PURCHASE	2011-12		768	721			47	
46SH AMER TAX EX SR II	2011-04	PURCHASE	2011-12		776	718			58	
47SH AMER TAX EX SR II	2011-03	PURCHASE	2011-12		782	730			52	
46SH AMER TAX EX SR II	2011-02	PURCHASE	2011-12		774	712			62	
31SH AMER TAX EX SR II	2011-01	PURCHASE	2011-12		532	499			33	
2000SH DEERE & CO	2011-06	PURCHASE	2011-07		173,697	162,800			10,897	
4000SH QUALCOMM INC	2011-06	PURCHASE	2011-07		237,635	218,480			19,155	
3000SH QUALCOMM INC	2011-07	PURCHASE	2011-07		170,577	164,430			6,147	
500SH IBM CORP	2009-11	PURCHASE	2011-07		92,493	62,850			29,643	
3000SH MOSAIC COMPANY	2011-05	PURCHASE	2011-07		220,316	207,990			12,326	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
253SH FIDELITY ADV STRAT INCOME 1	2010-12	PURCHASE	2011-08		3,251	3,145			106	
211SH FIDELITY ADV STRAT INC	2010-12	PURCHASE	2011-08		2,709	2,621			88	
200SH FIDELITY ADV STRAT INC	2011-01	PURCHASE	2011-08		2,574	2,506			68	
76SH FIDELITY ADV STRAT INC	2011-02	PURCHASE	2011-08		975	957			18	
107SH FIDELITY ADV STRAT INC	2011-02	PURCHASE	2011-08		1,379	1,346			33	
67SH FIDELITY ADV STRAT INC	2011-03	PURCHASE	2011-08		873	858			15	
77SH FIDELITY ADV STRAT INC	2011-04	PURCHASE	2011-08		996	979			17	
75SH FIDELITY ADV STRAT INC	2011-05	PURCHASE	2011-08		959	959				
76SH FIDELITY ADV STRAT INC	2011-06	PURCHASE	2011-08		975	974			1	
72SH FIDELITY ADV STRAT INC	2011-07	PURCHASE	2011-08		929	920			9	
72SH FIDELITY ADV STRAT INC	2011-08	PURCHASE	2011-08		927	927				
20964SH FIDELITY ADV STRAT INC	2009-11	PURCHASE	2011-08		269,606	259,124			10,482	
45SH DREYFUS PREM CA	2011-01	PURCHASE	2011-08		653	624			29	
65SH DREYFUS PREM CA	2011-02	PURCHASE	2011-08		953	892			61	
59SH DREYFUS PREM CA	2011-03	PURCHASE	2011-08		861	819			42	
66SH DREYFUS PREM CA	2011-04	PURCHASE	2011-08		956	902			54	
62SH DREYFUS PREM CA	2011-05	PURCHASE	2011-08		899	861			38	
64SH DREYFUS PREM CA	2011-06	PURCHASE	2011-08		930	908			22	
61SH DREYFUS PREM CA	2011-07	PURCHASE	2011-08		886	869			17	
62SH DREYFUS PREM CA	2011-08	PURCHASE	2011-08		897	886			11	
850SH EXXON MOBIL CORP	2011-08	PURCHASE	2011-08		63,077	60,265			2,812	
2050SH EXXON MOBIL CORP	2011-08	PURCHASE	2011-08		151,677	145,345			6,332	
2100SH EXXON MOBIL CORP	2011-08	PURCHASE	2011-08		155,376	148,890			6,486	
16995SH DREYFUS PREM CA	2009-11	PURCHASE	2011-08		245,925	242,356			3,569	
33SH DREYFUS PREM CA	2010-04	PURCHASE	2011-08		480	474			6	
5000SH EXXON MOBIL CORP	2011-08	PURCHASE	2011-08		358,293	354,250			4,043	
3000SH DEERE & CO	2011-07	PURCHASE	2011-08		245,995	243,750			2,245	
5000SH EXXON MOBIL CORP	2011-09	PURCHASE	2011-09		355,793	353,850			1,943	
3000SH DEERE & CO	2011-09	PURCHASE	2011-09		219,896	218,430			1,466	
5000SH EXXON MOBIL CORP	2011-09	PURCHASE	2011-09		352,993	351,000			1,993	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
55SH PIONEER AMT FREE MUNI	2011-01	PURCHASE	2011-09		739	697			42	
80SH PIONEER AMT FREE MUNI	2011-02	PURCHASE	2011-09		1,066	983			83	
80SH PIONEER AMT FREE MUNI	2011-03	PURCHASE	2011-09		1,074	1,004			70	
81SH PIONEER AMT FREE MUNI	2011-04	PURCHASE	2011-09		1,085	1,005			80	
81SH PIONEER AMT FREE MUNI	2011-05	PURCHASE	2011-09		1,081	1,015			66	
79SH PIONEER AMT FREE MUNI	2011-06	PURCHASE	2011-09		1,061	1,019			42	
79SH PIONEER AMT FREE MUNI	2011-07	PURCHASE	2011-09		1,060	1,025			35	
77SH PIONEER AMT FREE MUNI	2011-08	PURCHASE	2011-09		1,033	1,010			23	
76SH PIONEER AMT FREE MUNI	2011-09	PURCHASE	2011-09		1,010	995			15	
18597SH PIONEER AMT FREE MUNI	2009-11	PURCHASE	2011-09		246,971	236,556			10,415	
4000SH EXXON MOBIL CORP	2011-09	PURCHASE	2011-09		286,275	279,800			6,475	
4000SH DEERE & CO	2011-09	PURCHASE	2011-09		284,755	278,120			6,635	
4000SH DEERE & CO	2011-09	PURCHASE	2011-09		275,795	273,760			2,035	
4000SH DEERE & CO	2011-09	PURCHASE	2011-09		268,395	265,600			2,795	
624SH MORGAN STANLEY & CO	2009-11	PURCHASE	2011-10		10,296	19,038			-8,742	
3000SH QUALCOMM	2011-08	PURCHASE	2011-11		167,997	162,000			5,997	
1000SH APPLE INC	2011-11	PURCHASE	2011-11		379,963	378,600			1,363	
1000SH APPLE INC	2011-11	PURCHASE	2011-11		377,693	376,270			1,423	
640SH QUALCOMM	2011-11	PURCHASE	2011-11		34,399	33,683			716	
100SH QUALCOMM	2011-11	PURCHASE	2011-11		5,375	5,263			112	
2260SH QUALCOMM	2011-11	PURCHASE	2011-11		121,473	118,944			2,529	
1000SH APPLE INC	2011-11	PURCHASE	2011-11		379,553	375,030			4,523	
310SH BROOKFIELD GLOBAL	2011-08	PURCHASE	2012-01		5,611	6,120			-509	
9500SH PPL CORPORATION	2012-01	PURCHASE	2012-01		264,760	261,250			3,510	
500SH PPL CORPORATION	2012-01	PURCHASE	2012-01		13,935	13,750			185	
10000 PPL CORPOATION	2012-01	PURCHASE	2012-01		277,795	276,300			1,495	
10000 PPL CORPORATION	2012-02	PURCHASE	2012-02		277,095	275,200			1,895	
272SH BROOKFIELD GLOBAL	2011-12	PURCHASE	2012-02		5,277	4,737			540	
38SH INFRASTRUCTURE INC FD	2011-12	PURCHASE	2012-02		737	658			79	
10000SH PPL CORPORATION	2012-02	PURCHASE	2012-02		278,195	277,000			1,195	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
7090SH INFRASTRUCTURE INC FD	2011-08	PURCHASE	2012-02		139,032	139,965			-933	
4600SH INFRASTRUCTURE INC FD	2011-08	PURCHASE	2012-02		90,158	90,810			-652	
10000SH PPL CORPORATION	2012-03	PURCHASE	2012-03		278,595	275,100			3,495	
4000SH BECTON DICKINSON	2012-03	PURCHASE	2012-03		310,474	306,400			4,074	
10000SH CONSOL ENERGY INC	2012-03	PURCHASE	2012-03		341,094	331,100			9,994	
2900SH CONSOL ENERGY	2012-03	PURCHASE	2012-03		98,366	94,743			3,623	
600SH CONSOL ENERGY	2012-03	PURCHASE	2012-03		20,352	19,662			690	
3800SH DEERE & CO	2012-04	PURCHASE	2012-04		301,713	292,410			9,303	
200SH DEERE & CO	2012-04	PURCHASE	2012-04		15,882	15,390			492	
5000SH DEERE & CO	2012-04	PURCHASE	2012-04		404,991	396,800			8,191	
5000SH QUALCOMM INC	2012-04	PURCHASE	2012-04		316,493	308,000			8,493	
4000SH BECTON DICKINSON	2012-04	PURCHASE	2012-04		308,473	304,040			4,433	
5000SH VERIZON COMM	2010-01	PURCHASE	2012-05		202,745	144,181			58,564	
10000SH PPL CORPORATION	2012-04	PURCHASE	2012-05		275,494	271,400			4,094	
200SH DEVON ENERGY CORP	2009-11	PURCHASE	2012-05		12,824	13,496			-672	
4800SH DEVON ENERGY CORP	2012-05	PURCHASE	2012-05		307,769	303,312			4,457	
2400SH FRONTIER COMM	2010-01	PURCHASE	2012-05		8,088	19,434			-11,346	
1SH NUVEEN INS CA MUNI	2009-11	PURCHASE	2012-05		5	4			1	
10000SH PPL CORPORATION	2012-05	PURCHASE	2012-05		274,894	271,600			3,294	

**TY 2011 Investments Corporate
Stock Schedule**

Name: VIVIEN A NELSON FOUNDATION

EIN: 80-6173862

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MUTUAL FUNDS	3,362,860	3,259,251
STOCKS - WELLS FARGO	2,769,328	3,115,321

TY 2011 Other Professional Fees Schedule

Name: VIVIEN A NELSON FOUNDATION

EIN: 80-6173862

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT ADVISOR FEES	49,135	49,135		