COPY

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

Department of the Treasury Internal Revenue Service

OMB No 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning , 2012, and ending ,

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

C Name of organization: Food Export USA - Northeast

Doing Business As

Number and street (or P O box if mail is not delivered to street addr): 1617 JFK Boulevard — Room/suite: 420

City, town or country: Philadelphia — State: PA — ZIP code + 4: 19103

D Employer Identification Number: 23-7422643

E Telephone number: (215) 599-9744

G Gross receipts $ 9,513,471.

F Name and address of principal officer: Tim Hamilton 1617 JFK Blvd, #420 Philadelphia PA 19103

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No — If 'No,' attach a list (see instructions)

H(c) Group exemption number ►

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6)◄ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ► www.foodexportusa.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ►

L Year of Formation: 1974

M State of legal domicile: PA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities. To assist small and medium companies, located in the U.S. Northeast, in the exportation of agricultural products.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	18
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

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		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	9,255,556.	8,774,745.
9	Program service revenue (Part VIII, line 2g)	690,417.	731,907.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	325.	5,503.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,407.	1,316.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,950,705.	9,513,471.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,297,247.	4,915,658.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	763,884.	810,475.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,722,707.	3,610,579.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,783,838.	9,336,712.
19	Revenue less expenses Subtract line 18 from line 12	166,867.	176,759.

	Net Assets or Fund Balances	Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,240,464.	3,419,668.
21	Total liabilities (Part X, line 26)	1,027,885.	2,030,330.
22	Net assets or fund balances. Subtract line 21 from line 20	1,212,579.	1,389,338.

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge

Sign Here

► Signature of officer — Date

► Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KENNETH PARKER	KENNETH PARKER	07/18/13		P00029523

Firm's name ► FLYNN, HORLACHER & PARKER, P.C.

Firm's EIN ► 01-0601979

Firm's address ► 301 OXFORD VALLEY RD. STE 602 YARDLEY PA 19067

Phone no (215) 369-8210

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

7
9 13

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Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission

Food Export USA Northeast is chartered by the dues paying agricultural promotion agencies of ten northeastern states. Its mission is to assist small and medium companies in those states in the exportation of agricultural products.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4 a (Code.) (Expenses $ including grants of $) (Revenue $)

Food Export Northeast participates in the Market Access Program (MAP), an export program of the foreign agricultural service of the U.S. Dept of Agriculture (USDA). It conducts trade shows and other international promotion and marketing activities.

4 b (Code.) (Expenses $ including grants of $) (Revenue $)

4 c (Code:) (Expenses $ including grants of $) (Revenue $)

4 d Other program services. (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4 e Total program service expenses ►

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI, and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b	X	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If 'Yes,' complete Schedule F, Parts III and IV.*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I (see instructions)*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21	X	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, and that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

					Yes	No
1 a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1 a	55			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1 b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1 c	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2 a	18			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2 b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* (see instructions)					
3 a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3 a		X
b	If 'Yes' has it filed a Form 990-T for this year? *If 'No,' provide an explanation in Schedule O*			3 b		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4 a		X
b	If 'Yes,' enter the name of the foreign country. ►					
	See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.					
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?			5 c		
6 a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6 b		
7	***Organizations that may receive deductible contributions under section 170(c).***					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7 a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?			7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7 h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9 a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9 b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10 a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11 a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b				
12 a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13 a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b				
c	Enter the amount of reserves on hand	13 c				
14 a	Did the organization receive any payments for indoor tanning services during the tax year?			14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*			14 b		

Part VI **Governance, Management and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI . . . [X]

Section A. Governing Body and Management

			Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. — 1a: 10			
b	Enter the number of voting members included in line 1a, above, who are independent — 1b: 10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	X	
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12 a	Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this is done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers of key employees of the organization	15b		X
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions.)			
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

► Christopher Zaucha 1617 JFK Blvd, Ste 420 Philadelphia, PA 19103 (215) 599-9744

Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees, officers; key employees; highest compensated employees, and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Individual trustee or director	(C) Institutional trustee	(C) Officer	(C) Key employee	(C) Highest compensated employee	(C) Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Tim Hamilton Executive Director	20.00			X				0.	0.	0.
(2) Douglas Fisher Board President	2.00	X		X				0.	0.	0.
(3) Walter Whitcomb Board Vice Pres.	2.00	X		X				0.	0.	0.
(4) Steven Reviczky Secretary/Treas.	2.00	X		X				0.	0.	0.
(5) Kenneth Ayars Board Member	2.00	X						0.	0.	0.
(6) George Greig Board Member	2.00	X						0.	0.	0.
(7) Ed Kee Board Member	2.00	X						0.	0.	0.
(8) Lorraine Merrill Board Member	2.00	X						0.	0.	0.
(9) Darrel Aubertine Board Member	2.00	X						0.	0.	0.
(10) Chuck Ross Board Member	2.00	X						0.	0.	0.
(11) Gregory Watson Board Member	2.00	X						0.	0.	0.
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(cont)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total ►								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ►										
d Total (add lines 1b and 1c) ►								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ►

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes' complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
See Schedule Attached		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ►

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a					
	b Membership dues	1 b	50,100.				
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	8,724,645.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f					
	g Noncash contributions included in lns 1a-1f: $						
	h Total. Add lines 1a-1f ►			8,774,745.			
PROGRAM SERVICE REVENUE		Business Code					
	2 a Administration Fees	900099		363,397.	363,397.	0.	0.
	b Application Fees	900099		53,300.	53,300.	0.	0.
	c Participation Fees	900099		315,210.	315,210.	0.	0.
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f ►			731,907.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) ►			5,503.	5,503.	0.	0.
	4 Income from investment of tax-exempt bond proceeds ►						
	5 Royalties ►						
		(i) Real	(ii) Personal				
	6 a Gross rents						
	b Less. rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ►						
		(i) Securities	(ii) Other				
	7 a Gross amount from sales of assets other than inventory						
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) ►						
	8 a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events ►						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less. direct expenses	b					
	c Net income or (loss) from gaming activities ►						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b					
	c Net income or (loss) from sales of inventory ►						
	Miscellaneous Revenue	Business Code					
	11 a Miscellaneous Revenue	900099		1,316.	1,316.	0.	0.
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d ►			1,316.			
	12 Total revenue. See instructions ►			9,513,471.	738,726.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	4,915,658.			
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	645,096.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	27,363.			
9 Other employee benefits	81,434.			
10 Payroll taxes	56,582.			
11 Fees for services (non-employees)				
a Management	196,256.			
b Legal	1,993.			
c Accounting	15,467.			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)	1,567,830.			
12 Advertising and promotion	221,532.			
13 Office expenses	27,738.			
14 Information technology	22,433.			
15 Royalties				
16 Occupancy	89,051.			
17 Travel	514,950.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	790,528.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	26,372.			
23 Insurance	19,840.			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Other Operating Expenses	116,589.			
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	9,336,712.			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X ☐

				(A) Beginning of year		(B) End of year
ASSETS	1	Cash – non-interest-bearing		490,434.	1	2,328,565.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		963,994.	3	509,831.
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		328,225.	9	133,632.
	10a	Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 271,660.			
	b	Less: accumulated depreciation	10b 237,158.	50,043.	10c	34,502.
	11	Investments – publicly traded securities		407,768.	11	413,138.
	12	Investments – other securities. See Part IV, line 11			12	
	13	Investments – program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		2,240,464.	16	3,419,668.
LIABILITIES	17	Accounts payable and accrued expenses		273,325.	17	359,144.
	18	Grants payable			18	
	19	Deferred revenue		254,560.	19	321,450.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		500,000.	25	1,349,736.
	26	**Total liabilities.** Add lines 17 through 25		1,027,885.	26	2,030,330.
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117 (ASC 958), check here ► X and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		1,212,579.	27	1,389,338.
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ► ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		1,212,579.	33	1,389,338.
	34	Total liabilities and net assets/fund balances		2,240,464.	34	3,419,668.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,513,471.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,336,712.
3	Revenue less expenses Subtract line 2 from line 1	3	176,759.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,212,579.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,389,338.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X	

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Food Export USA - Northeast.

2. No instances of noncompliance material to the financial statements of Food Export USA - Northeast were disclosed during the audit.

3. The auditor's report on compliance for the major federal award programs for Food Export USA - Northeast expresses an unmodified opinion on all major programs.

4. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule. There are no audit findings to be reported for Food Export USA - Northeast.

5. The following programs were tested as major programs:

	CFDA No.
	10.601

6. The threshold for distinguishing Types A and B programs was $300,000.

7. Food Export USA - Northeast was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

FOOD EXPORT USA - NORTHEAST
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2012

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES, GAINS AND OTHER SUPPORT				
	$ 800,000	$ 3,295,455	$ -	$4,095,455
	-	4,629,190	-	4,629,190
Member Dues	50,100	-	-	50,100
Administrative Fees	363,397	-	-	363,397
Application Fees	53,300	-	-	53,300
Participation Fees	315,210	-	-	315,210
Investment Income	5,503	-	-	5,503
Miscellaneous Income	1,316			1,316
Net Assets Released From Restrictions:				
Satisfaction of Restriction	7,924,645	(7,924,645)	-	-
TOTAL REVENUES GAINS, AND OTHER SUPPORT	9,513,471	-	-	9,513,471
EXPENSES				
Program Services	7,924,645	-	-	7,924,645
Management and General	1,412,067	-	-	1,412,067
TOTAL EXPENSES	9,336,712	-	-	9,336,712
INCREASE IN NET ASSETS	176,759	-	-	176,759
NET ASSETS – BEGINNING OF PERIOD	1,212,579	-	-	1,212,579
NET ASSETS – END OF PERIOD	$1,389,338	$ -	$ -	$1,389,338

The accompanying notes are an integral part of the financial statements

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► **Complete if the organization is described below.** ► **Attach to Form 990 or Form 990-EZ.**
► **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B.
- Section 527 organizations· Complete Part I-A only.

If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h))· Complete Part II-A Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B. Do not complete Part II-A

If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations· Complete Part III.

Name of organization	Employer identification number
Food Export USA - Northeast	23-7422643

Part I-A **Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ► $

3 Volunteer hours

Part I-B **Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955 ► $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4 a Was a correction made? ☐ Yes ☐ No

b If 'Yes,' describe in Part IV.

Part I-C **Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV.

	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter-0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ► ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ► ☐ if the filing organization checked box A and 'limited control' provisions apply.

Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

If the amount on line 1e, column (a) or (b) is	The lobbying nontaxable amount is
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000

	(a) Filing organization's totals	(b) Affiliated group totals
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2 a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
d *If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?*			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	X	
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2	X	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		X

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'**

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a *Current year*	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information

Part IV **Supplemental Information** *(continued)*

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization: Food Export USA - Northeast

Employer identification number: 23-7422643

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (e g , recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► ____________

4 Number of states where property subject to conservation easement is located ► ____________

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► ____________

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► $ ____________

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► $ ____________

(ii) Assets included in Form 990, Part X ► $ ____________

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items·

a Revenues included in Form 990, Part VIII, line 1 ► $ ____________

b Assets included in Form 990, Part X ► $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1 c	
d Additions during the year	1 d	
e Distributions during the year	1 e	
f Ending balance	1 f	

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explantion has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► _______ %

b Permanent endowment ► _______ %

c Temporarily restricted endowment ► _______ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements		48,689.	38,504.	10,185.
d Equipment		169,076.	146,905.	22,171.
e Other		53,895.	51,749.	2,146.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ►				34,502.

Part VII Investments – Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments – Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B), line 15.)* ►	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Advances Due to Funding Source	1,349,736.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	1,349,736.

2. FIN 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1 Total revenue, gains, and other support per audited financial statements			1	9,513,471.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a Net unrealized gains on investments	2a			
b Donated services and use of facilities	2b			
c Recoveries of prior year grants	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines 2a through 2d			2e	
3 Subtract line 2e from line 1			3	9,513,471.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1				
a Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b Other (Describe in Part XIII.)	4b			
c Add lines 4a and 4b			4c	
5 Total revenue Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12)*			5	9,513,471.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1 Total expenses and losses per audited financial statements			1	9,336,712.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a Donated services and use of facilities	2a			
b Prior year adjustments	2b			
c Other losses	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines 2a through 2d			2e	
3 Subtract line 2e from line 1			3	9,336,712.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b Other (Describe in Part XIII.)	4b			
c Add lines 4a and 4b			4c	
5 Total expenses Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18)*			5	9,336,712.

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Part XIII Supplemental Information *(continued)*

Schedule F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization: Food Export USA - Northeast

Employer identification number: 23-7422643

Part I **General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . [X] Yes [ ] No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in region	**(d)** Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for and investments in region
(1) Central America	0	0	Program Services	Trade show/mission	290,785.
(2) East Asia and Pacific	0	0	Program Services	Trade show/mission	598,412.
(3) Europe	0	0	Program Services	Trade show/mission	1,023,630.
(4) Middle East	0	0	Program Services	Trade show/mission	224,095.
(5) North America	0	0	Program Services	Trade show/mission	1,842,276.
(6) South America	0	0	Program Services	Trade show/mission	108,184.
(7) South Asia	0	0	Program Services	Trade show/mission	8,321.
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					
b Total from continuation sheets to Part I . .					
c Totals (add lines 3a and 3b)	0	0			4,095,703.

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule F (Form 990) 2012

TEEA3501 12/17/12

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ►

3 Enter total number of other organizations or entities ►

Part III **Grants and Other Assistance to Individuals Outside the United States.** *Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.*

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1 Was the organization a U S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No

2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U S. Owner (see Instructions for Forms 3520 and 3520-A)* ☐ Yes ☒ No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* ☐ Yes ☒ No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☐ Yes ☒ No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U S. Persons With Respect To Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* ☐ Yes ☒ No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Pt I Line 2 Funds are administered in accordance with the MAP Program guidelines and FAS/USDA policy and procedures for their use. The Organization has developed and adheres to internal policy and procedures as well, including an ethical business conduct and conflict of interest policy. Grant spending reports are regularly reviewed by Management Staff, and by the Board on an annual basis. The Organization undergoes A-133 auditing requirements and outside CPA financial review, as well as FAS compliance team reviews on an annual basis.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.
► Attach to Form 990.

OMB No 1545 0047

2012

Open to Public Inspection

Name of the organization: Food Export USA - Northeast

Employer identification number: 23-7422643

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) See Schedule Attached				0.	N/A	N/A	MAP Program
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ► 0

3 Enter total number of other organizations listed in the line 1 table ► 86

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Pt I Line 2 Funds are administered in accordance with the MAP Program guidelines
Pt I Line 2 and FAS/USDA policy and procedures for their use. The Organization has
Pt I Line 2 developed and adheres to internal policy and procedures as well,
Pt I Line 2 including an ethical business conduct and conflict of interest policy.
Pt I Line 2 Grant spending reports are regularly reviewed by Management Staff, and
Pt I Line 2 by the Board on an annual basis. The Organization undergoes A-133
Pt I Line 2 auditing requirements and outside CPA financial review, as well as
Pt I Line 2 FAS compliance team reviews on an annual basis.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization	Employer identification number
Food Export USA - Northeast	23-7422643

Pt VI, Line 11b	The Organization's preparation/review process of Form 990 starts with a fiscal audit, and is prepared using audited financials. A CPA firm is engaged to take the information from the financials, along with compilation of other data, and prepare a 990 and any other supplemental schedules/returns that comply with government requirements. The draft 990 prepared by the firm is reviewed internally by the Organization's management, and a copy is sent to the Board Treasurer. The documents are then filed and maintained for a period of no less than 10 years.
Pt VI, Line 12c	The Organization has all staff annually undergo a review of the employee handbook, which includes specifically a review of ethical business conduct/conflict of interest issues. All staff are required to sign an acknowledgement thay they understand and abide by the rules of the Organization. Similarly, the board is provided a questionnaire annually that addresses conflict of interest and disclosure of any potential conflicts. Should a conflict be identified, the Board of Trustees, in consultation with the Executive Director, shall determine the proper course of actions to address the conflict, (e.g. recusal).
Pt VI, Line 15a	A personnel subcommittee of the Food Export Board of Directors comprising the board president, past president, and 3 other members conduct a formal review annually of the Executive Director, including compensation review and changes. As part of that process, the board personnel committee reviews organizational goals vs. results, individual goals vs. results, and salary surveys/reports with data on compensation for similarly employed individuals.
Pt VI, Line 19	The Organization's governing documents, conflict of interest policy and financial statements are not available to the public.
Pt VI, Line 6	The Organization's members consist of the 10 Northeastern State Departments of Agriculture.

Name of the organization	Employer identification number
Food Export USA - Northeast	23-7422643

Pt VII,Sec A,Line 1 Per the Organization's bylaws and the state laws that the Organization is incorporated under; the Executive Director is not an officer of the Organization. However, the Executive Director is reported as an officer on the Form 990, per the instructions of the form.

Food Export USA Northeast

Form 990, December 31, 2012

Part VII, Section B

List of Contractors paid over $100,000

Vendor Name	Address	Description of Services	Amount
ARTISANNES	147 Fountain Road, London, SW17 OHH, London, England	Consulting & Trade Servicing	$122,782.53
BOYCE STRATEGIC MARKETING	731 Laurier Avenue, Milton, ON L9T 4RI Canada	Consulting & Trade Servicing	$264,368.03
COLLEEN COYNE	25 Fairway Circle, Hope Valley, RI 02832	Consulting & Trade Servicing	$119,083.38
DIVERSIFIED BUSINESS COMMUNICATIONS	100 Free Street, PO Box 7437, Portland, ME 04112-7437	Trade Show Booths & Exhibitions	$279,811.64
FOOD EXPORT ASSOCIATION OF THE MIDWEST USA	309 W. Washington St., Ste 600, Chicago, IL 60606-3217	Cost Sharing/Management Services	$352,258.84
GL EVENTS	500 Mamaroneck Ave., Ste 320, Harrison, NY 10528	Trade Show Booths & Exhibitions	$145,982.05
HOVAGUIM M KIZIRIAN	P.O. Box 72944 Dubai, UAE	Consulting & Trade Servicing	$147,493.91
MARIA KRAUS MARKETING AND KOMMUNIKATION GMBH	P.O. Box 150111, 53040 Bonn Germany, Bon, Germany	Consulting & Trade Servicing	$176,046.58
MARKONSULT	58 Rue Pottier F-78150 Le Chesnay, Paris, France	Consulting & Trade Servicing	$132,124.30
SMH INTERNATIONAL LIMITED	29G Pufa Towr, No. 588, South Pudong Road, Shanghai, China	Consulting & Trade Servicing	$156,114.95
TQ MARKETING	PO Box 5303-1000, San Jose, Costa Rica	Consulting & Trade Servicing	$106,021.38
UNITED AIRLINES	2013 Network Place, Chicago, IL 60673-1020	Travel Services	$206,565.69
Count	12		

Food Export USA Northeast
Form 990, December 31, 2012
Schedule I, Part II
Branded Program Participants receiving over $5,000 in 2012

Vendor Name	Address	Fed. Tax ID Num.	Amount
AGRO FARMA INC	669 County Road, Hwy 25, New Berlin, NY 13411	20-2069997	87,450.48
AIDANCE SKINCARE AND TOPICAL SOLUTIONS LLC	184 Burnside Avenue, Woonsocket, RI 02895	73-1718326	30,545.67
AM SALES AND MARKETING INC	8899 Bristol Bend, Fort Myers, FL 33908	59-2765418	290,077.03
AMERICAN FOOD SERVICE INC	PO Box 771, Boonville, NY 13309	46-0521065	18,358.04
BAL MARKETING	156 Mineloa Blvd., Mineloa, NY 11501	11-3199205	270,608.40
BASSETTS ICE CREAM COMPANY	1211 Chestnut Street, Ste 410, Philadelphia, PA 19107	23-2045545	529,784.70
BCGA CONCEPT CORPORATION	39 Canal Street, New York, NY 10002	01-0968787	25,611.65
BOSCO PRODUCTS INC	441 Main Road, Towers, NJ 07082	22-2665715	29,188.12
BOSTON LOBSTER COMPANY LLC	345 W. 1st Street, Boston, MA 02127	26-0033936	8,036.68
BRAN-ZAN HOLDINGS LLC	38 Haverford ave., Scarsdale, NY 10583	41-2252650	20,589.93
BROTHER AND SISTER FOOD SERVICE INC	713 South 22nd St, Harrisburg, PA 17104	25-1900882	51,219.60
CABOT CREAMERY COOP A DIVISION OF AGRIMARK INC	1401 Main Street West, Suite 103, Onalaska, WI 54650	04-2704972	15,855.14
CALENDAR ISLANDS MAINE LOBSTER LLC	6A Portland Fish Pier, Portland, ME 04101	27-1664720	21,472.67
CAPE COD SELECT LLC	73 Tremont St, Carver, MA 02330	27-0633896	6,175.00
CLUSTER GOODS INC	485 S. Union Street, Lawrence, MA 01843	26-2981934	85,336.59
COLUMBUS BRANDS LLC	1790 Broadway, Suite 702, New York, NY 10019	27-4287678	9,075.54
CONTES PASTA COMPANY INC	310 Wheat Rd, Vineland, NJ 08360	22-3392252	23,987.45
COR TECH GROUP US LLC	401 E. Lasolas Blvd, Ste 1400, Fort Lauderdale, FL 33301	20-4536252	7,873.73
COZY HARBOR SEAFOOD	75 St. John Street., P.O. Box 389, Portland, ME 04112	01-0368494	54,310.78
CPW MARKETING ASSOCIATES CORPORATION	31 Noel Avenue, Edison, NJ 08817	26-1628805	80,798.00
CREPINI LLC DBA THE CREPE TEAM	270 Broadway, Pawtucket, RI 02860	71-0874953	15,159.08
DAHLICIOUS LLC	270 Apache Way, Tewksury, MA 01876	13-4355081	7,040.76
DANIELE INC	105 Davis Drive, Pascoag, RI 02859	05-0365821	91,314.26
DAREL COMPANY INC DBA ELAFOOD USA	140 Eastern Ave., Chelsea, MA 02150	75-3266835	188,761.20
DECAS BOTANICAL SYNERGIES LLC	4 Old Forge Dr., Carver, MA 02330	20-8617204	20,263.53
EAST COAST SEAFOOD INC	175 Alley St., PO Box 790, Lynn, MA 01905	04-2730100	14,630.94
EASTERN FISHERIES INC	14 Hervey Tichon Ave., New Bedford, MA 02740	04-2654500	34,729.75
ECUADORIAN RAINFOREST LLC	25 Main Street, Building 6, Belleville, NJ 07109-3059	22-3641999	26,094.93
EDV INTERNATIONAL MANAGEMENT GROUP INC	1501 Broadway 12 Flr, Ste 1200, Time Square, NY, NY 10036	27-2151819	250,000.00
FAIRFIELD GOURMET DBA DAVIDS COOKIES	12 Commerce Rd, Fairfield, NJ 07004	22-2951102	9,363.72
FOOD MATCH INC	575 8th Avenue, New York, NY 10018	13-3875883	13,314.84
FOODTOWN INTERNATIONAL INC	145 Talmadge Rd., Edison, NJ 08817	22-3628808	176,497.50
FORNAZOR INTERNATIONAL INC	455 Hillsdale Avenue, Hillsdale, NJ 07642	22-2822799	25,980.04
GARDEN OF LIGHT INC DBA BAKERY ON MAIN	375 Park Ave, E. Hartford, CT 06108	06-1337664	6,128.39
GILBERTS GOURMET GOODIES	41 Horseshoe Ridge Rd, Sandy Hook, CT 06482	56-2568433	5,701.75
GLOBAL CRAFT TRADING INC	249 E. Ocean Blvd, Ste 260, Long Beach, CA 90802	45-3488730	8,453.01
GLOBAL EXPORT MARKETING CO LTD	450 Fashion Ave., Ste. 2200, NY, NY 10123	13-3496791	300,000.00
GLOBAL RELIANCE INC	3705 Quaker Bridge Rd., Number 215, Hamilton, NJ 08619	22-3597430	121,464.77
GOLD COAST BAKING CO LLC DBA	141 Freeman Avenue, Islip, NY 11751	27-1621975	9,719.85
GOLDEN LINK INC	23 Horton Road, Washingtonville, NY 10992	06-1482541	10,266.33
GOOD GROCERIES COMPANY INC	98 4th Street, Ste. 107, Brooklyn, NY 11231	11-2670586	43,457.69
GREEN RABBIT LLC	1177 New Scotland Rd., Albany, NY 12208	22-3411185	5,557.07
HERBAL WATER INC	35 Hillside Avenue, Hillside, NJ 07205	51-0470594	18,053.10
IAM INTERNATIONAL INC	4 Saddle Ridge Drive, Lebanon, PA 08833-3249	22-3294661	5,687.91
INTERNATIONAL AMERICAN SUPERMARKETS CORP	262 Old New Brunswick Rd., Piscatawa, NJ 08854	22-2645245	53,490.65
ISLAND OASIS FROZEN COCKTAIL CO INC	141 Norfolk St, Walope, MA 02081	04-2818962	7,035.43
JACQUELINES WHOLESALE BAKERY INC	96 Swampscott Road, Unit 1, Salem, MA 01970	04-3494317	5,317.43
JOHN WM MACYS CHEESESTICKS	80 Kipp Ave., Elmwood Park, NJ 07407	22-3059226	39,559.20

Food Export USA Northeast
Form 990, December 31, 2012
Schedule I, Part II
Branded Program Participants receiving over $5,000 in 2012

Vendor Name	Address	Fed. Tax ID Num.	Amount
LITTLE BAY LOBSTER LLC	158 Shattuckway, Newington, NH 03801	20-308088	5,513.89
LITTLE DUCK ORGANICS INC	67 West St. Ste 502, Brooklyn, NY 11222	27-2896518	7,567.32
LIVE BETTER BRANDS LLC	3750 Express Dr. S, Isandia, NY 11749	45-1155108	29,704.40
LOBSTER TRAP CO INC	290 Shore Road, Bourne, MA 02532	04-2500277	5,569.67
LOVE AND QUICHES DESSERTS LTD	178 Hanse Ave., Freeport, NY 11520	11-2331280	34,826.20
LUNDS FISHERIES INC	PO Box 830, 997 Ocean Drive, Cape May, NJ 08204	21-0682900	19,354.31
MANDARIN SAUCE INC DBA WANJASHAN	4 Sands Station Rd., Middletown, NY 10940-4415	20-8359560	10,034.32
MAXIM MANUFACTURING AND MARKETING	92 Argonaut, Suite 170, Aliso Viejo, CA 92656	95-3624173	16,842.54
METZGER SPECIALTY BRANDS INC	250 West 7th Street, Suite 1005, New York, NY 10107	55-0789891	7,038.97
MPC HEALTH LLC	90 Ocean Terrace, PO Box 461, Long Branch, NY 07740	27-1311203	152,869.14
NARGO INDUSTRIES USA INC	Harborside Financial Center, 2500 Plaza 5, 25th Flr, Jersey City, NJ 07311	27-0639776	5,775.82
NATURES SUNGROWN FOODS INC	4340 Redwood Hwy., Ste. F-145, San Rafael, CA 94903	94-3338699	20,000.00
NEW EDGE INTERNATIONAL LLC	725 River Rd, Ste 32-233, Edgewater, NJ 07020	30-0390219	6,565.83
NEW YORK EXIM CORPORATION	96 Village Center Dr, Freehold, NJ 07728	27-1408355	113,438.67
NORTHERN WIND INC	16 Hassey St., New Bedford, MA 02740	04-2986914	8,289.75
OLA FOODS LLC	155 Woodward Ave #6, Norwalk, CT 06854	26-4321124	9,812.06
OLD LYME GOURMET CO DBA DEEP RIVER SNACKS	4 Huntley Road, PO Box 373, Old Lyme, CT 06371	10-0006406	10,305.62
Olivia's Croutons	1423 North Street, New Haven, VT 05472	41-2121205	10,956.11
PHILADELPHIA DISTILLING LLC	12285 McNulty Rd #105, Phila, PA 19154	20-3614085	6,916.25
PROVIDENCE BAY FISH COMPANY INC	189 Brairwood Dr, Wakefield, RI 02879	05-0464300	5,325.42
RENDULIC PACKING COMPANY DBA NEMA FOOD COMPANY	800 Manning Ave, McKeesport, PA 15132	25-1100503	6,236.13
ROSINA FOODS PRODUCTS INC	170 French Rd, Buffalo, NY 14227	16-0876738	13,223.21
ROYAL WINE CORPORATION	63 Lefante Lane, Bayonne, NJ 07002	13-5545767	95,630.10
SAKAI FOODS AMERICA INC	108 Erickson Ave., Suite F, Essington, PA 19029-1540	27-1819028	47,742.25
SB GLOBAL FOODS INC	1330 N. Broad Street, Lansdale, PA 19446	23-2634983	54,928.88
SHUCKS MAINE LOBSTER	150 Main St, Richmond, ME 04357	01-0539128	5,967.20
STONEWALL KITCHEN LLC	2 Stonewall Lane, York, ME 03909	01-0544070	25,920.90
THE BLUE BUFFALO COMPANY LLC	11 River Rd, Wilton, CT 06897	20-5959601	5,000.00
THE BROOKLYN SALSA COMPANY LLC	1717 Troutman St, Ste 254, Brooklyn, NY 11385	26-3411312	7,644.97
THE ORIGINAL BAGEL COMPANY INC.	2 Fairfield Crescent, West Caldwell, NJ 07006	22-3395034	8,187.36
THE RICE ECONOMICS GROUP LLC	19 Smithfield Court, Basking Ridge, NJ 07920	90-0626044	283,173.23
THE WHOLISTIC PET LLC DBA WHOLISTIC PET ORGANICS	341 Route 101, Bedford, NJ 03110	02-0637811	14,968.31
TROPICAL PARADISE INC	213 Burlington Rd., Suite 123, Bedford, MA 01730	06-1367975	23,222.72
URNEX BRANDS INC	700 Executive Blvd, Elmsford, NY 10523	11-3667717	26,285.72
US TASTY PRODUCTS INC	86 Hale St., Beverly Farms, MA 01915	04-3238181	106,619.62
VECTRA TRADING INC	212 Providence Lane, Lansdale, PA 19446	26-3796807	8,060.54
ZALOOM MARKETING CORPORATION	51 James Street, South Hackensack, NY 07606	22-2278572	12,627.28
ZEIGLER BROTHERS INC	P. O. Box 95, Gardners, PA 17324	23-1321071	8,784.08
Count	86		

FOOD EXPORT USA - NORTHEAST

FINANCIAL STATEMENTS

DECEMBER 31, 2012

TABLE OF CONTENTS

FLYNN, HORLACHER & PARKER, P.C.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Food Export USA - Northeast
Philadelphia, PA

Report on the Financial Statements

We have audited the accompanying financial statements of Food Export USA - Northeast (a non-profit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Food Export USA - Northeast as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2013, on our consideration of Food Export USA – Northeast's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Food Export USA - Northeast's internal control over financial reporting and compliance.

Flynn, Horlacher & Parker, P.C.

Yardley, Pennsylvania
May 3, 2013

FOOD EXPORT USA - NORTHEAST
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2012

ASSETS

CURRENT ASSETS		
Cash and Cash Equivalents	$2,328,565	
Accounts Receivable		
Program	438,596	
Administrative Fees	55,566	
Other	15,669	
Investments	413,138	
Prepaid Expenses and Other Currents Assets	133,632	
TOTAL CURRENT ASSETS		3,385,166
PROPERTY AND EQUIPMENT, at Cost, Less Accumulated Depreciation of $237,158		34,502
TOTAL ASSETS		$3,419,668

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	$ 194,878	
Accrued Expenses	164,266	
Advances Due to Funding Source	1,349,736	
Deferred Revenue	321,450	
TOTAL CURRENT LIABILITIES		2,030,330
NET ASSETS		
Unrestricted		1,389,338
Temporarily Restricted		-
Permanently Restricted		-
TOTAL LIABILITIES AND NET ASSETS		$3,419,668

The accompanying notes are an integral part of the financial statements.

FOOD EXPORT USA - NORTHEAST
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2012

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in Net Assets	$ 176,759
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	26,372
Unrealized Gain on Securities	(4,893)
(Increase) Decrease In:	
Accounts Receivable	454,163
Prepaid Expenses	194,593
Increase (Decrease) In:	
Accounts Payable	76,404
Accrued Expenses	9,415
Advances Due to Funding Source	849,736
Deferred Revenue	66,890
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,849,439
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of Investments	(477)
Purchase of Property and Equipment	(10,831)
NET CASH (USED IN) INVESTING ACTIVITIES	(11,308)
Net Increase in Cash and Cash Equivalents	1,838,131
CASH AND CASH EQUIVALENTS - Beginning of Period	490,434
CASH AND CASH EQUIVALENTS - End of Period	$2,328,565

The accompanying notes are an integral part of the financial statements

Note 1 – Nature of Activities and Significant Accounting Policies

Nature of Activities

Food Export USA – Northeast, maintains two separate programs. Through its "Generic" program, Food Export USA – Northeast coordinates efforts of state departments of agriculture in the development of cooperative programs designed to increase the export of agricultural commodities and kindred products, assemble and disseminate information concerning the quantity and quality of the aforementioned to individuals, companies, organizations, etc., who might use such information as a tool to increase export sales and works with other private and public organizations, including the United States Department of Agriculture, in promoting and developing export markets for agricultural commodities, food and kindred products. Through its "Branded" program, Food Export USA – Northeast assists individual companies in the ten northeast states to promote and develop markets for its agricultural commodities, food and kindred products.

Under an agreement with the Foreign Agricultural Service of the U.S. Department of Agriculture (FAS), Food Export USA – Northeast administers various grants to manufacturers and retailers that export domestically produced foodstuffs. The FAS separately provides funds for overall administration of Food Export USA – Northeast.

Basis of Accounting

The financial statements of Food Export USA – Northeast have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

The Organization has adopted *FASB ASC 958*, Not-For-Profit Entities. Under *FASB ASC 958*, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Concentration of Credit Risk Arising from Cash Deposits in Excess of Insured Limits

The Organization considers cash on hand, cash in banks, U.S. Government and other short term securities with original maturities of three months or less to be cash equivalents. The Organization maintains its cash balances in several financial institutions. The balances in banks are insured by the Federal Deposit Insurance Corporation up to $250,000. At times during operations, the Organization has cash deposits in excess of insured limits. At December 31, 2012, the Organization's uninsured cash balance totaled approximately $2,078,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and in the amounts reported of revenues and expenses during the reporting period. Actual results could differ from the estimates.

Note 1 – Nature of Activities and Significant Accounting Policies (Continued)

Property, Equipment and Depreciation

Property and equipment are stated at cost. Expenditures for maintenance and repairs are charged to operating expense. Additions to property and equipment or expenditures that increase the useful lives of the assets are capitalized. Depreciation is being provided primarily by straight-line methods over the estimated useful lives of the assets.

Investments

Investments are stated at market value based upon published market rates.

Income Taxes

The Internal Revenue Service has determined Food Export USA – Northeast is exempt from Federal income taxes under Code Section 501(c)6.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly-liquid debt instruments with original maturities of three months of less.

Bad Debt

Food Export USA – Northeast expenses past due accounts receivable when, in the opinion of management, the unpaid balances are considered uncollectable. Recoveries of accounts previously written off are offset with bad debt expense in the year recovered. Potential uncollectible accounts receivable at year-end are considered immaterial to total accounts receivable. Therefore, an allowance for such losses has not been established.

Advertising Costs

Advertising costs are expensed in the year incurred.

Evaluation of Subsequent Events

The Organization has evaluated subsequent events occurring after the balance sheet date through the date of May 3, 2013, which is the date the financial statements were available to be issued. Based on this evaluation, the Organization has determined that no subsequent events have occurred which require disclosure in the financial statements, except for the matter discussed in Note 7.

See Accountants' Report.

Note 2 – Concentration of Risk

Food Export USA – Northeast maintains its investments with a brokerage firm. Investments not secured by Securities Investor Protection Corporation (SIPC) at December 31, 2012 are $0.

Food Export USA – Northeast receives most of its revenue through its contracts with the Foreign Agricultural Service of the U.S. Department of Agricultural (FAS). Amounts so contracted for the year ended December 31, 2012 were $8,724,645.

Note 3 – Investments

Investments consist of marketable securities and are invested in corporate and government securities, money market funds, mutual funds, unit investment trusts and annuities. The cost and current market value at December 31, 2012 are as follows:

	Market Value	Cost
Marketable Securities	$413,138	$410,000

Unrealized Gains at December 31, 2012 were $3,138.

Note 4 – Property and Equipment

The following is a summary of property and equipment at December 31, 2012:

	Estimated Useful Life in Years	
Leasehold Improvements	5	$ 48,689
Equipment	3-5	169,076
Office Furniture	5-7	53,895
		271,660
Less Accumulated Depreciation		(237,158)
		$ 34,502

Note 5 – Leases

On September 1, 2007, Food Export USA – Northeast leased facilities with a five-year operating lease expiring on August 31, 2012. That lease also called for escalations of rent based upon the tenant's proportionate share of operating expenses and taxes in excess of a base year. In October 2011, the Organization entered into an agreement to lease additional space and extend their current lease through September 30, 2015. For the year ended December 31, 2012 rent expense charged to operations was $86,895.

See Accountants' Report.

Note 5 – Leases (Continued)

Future minimum lease payments are as follows:

Year Ending December 31,	Amount
2013	$ 75,774
2014	77,571
2015	59,184
2016	-
2017	-

Note 6 – Pension Plan

The Organization sponsors a 401k plan covering substantially all employees who attain the age of 21 and complete one year of service. The Organization matches 50% of all employee deferrals up to 6% (i.e. 3% maximum match) and contributes another 3% of employee compensation as a Non Elective Safe harbor contribution. Such contributions are vested over a period of five years. The pension expense under this plan for the year ended December 31, 2012 was $27,363.

Note 7 – Contingencies

It is Food Export USA – Northeast's policy to contract with individual US food exporters in excess of its aggregate contracted budget with FAS. The gross amount contracted by the Organization is derived by management's estimation of the historical percentage of submitted reimbursement requests and the current contract with FAS. It is possible that completed reimbursement requests in excess of amounts contracted by the FAS could be submitted and become an obligation of Food Export USA – Northeast, without FAS funding. It is not possible to estimate the potential loss associated with this contingency.

Grant Programs

The Organization participates in federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The agency is potentially liable for any expenditures which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

Loss Contingency and Subsequent Event

Subsequent to the year-end of December 31, 2011, the Organization discovered that up to $186,000 in excess reimbursements may have been made to participant companies in the years 2006 through 2009. The Organization believes that it is reasonably possible that some or all of theses funds may need to be repaid to FAS, however the Organization cannot at this time reasonably estimate that amount, if any. The Organization has reviewed the situation with FAS, and they are awaiting a resolution.

Accountants' Report.

FLYNN, HORLACHER & PARKER, P.C.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Food Export USA – Northeast
Philadelphia, PA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Food Export USA – Northeast (a nonprofit organization), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 3, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Food Export USA - Northeast's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Food Export USA – Northeast's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected or corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Food Export USA - Northeast's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Flynn, Horlacher & Parker, P.C.

Yardley, Pennsylvania
May 3, 2013

FLYNN, HORLACHER & PARKER, P.C.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Trustees
Food Export USA - Northeast
Philadelphia, PA

Report on Compliance for Each Major Federal Program

We have audited Food Export USA – Northeast's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Food Export USA – Northeast's major federal programs for the year ended December 31, 2012. Food Export USA - Northeast's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Food Export USA – Northeast's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non –Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Food Export USA – Northeast's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Food Export USA – Northeast's compliance.

Opinion on Each Major Federal Program

In our opinion Food Export USA – Northeast complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of Food Export USA – Northeast is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Food Export USA – Northeast's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Food Export USA – Northeast's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weakness. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Flynn, Horlacher & Parker, P.C.

Yardley, Pennsylvania
May 3, 2013

Form **8868** (Rev January 2013)

Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extention on a previously filed Form 8868

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ► [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print

File by the due date for filing your return See instructions

Name of exempt organization or other filer, see instructions: Food Export USA - Northeast

Employer identification number (EIN) or: 23-7422643

Number, street, and room or suite number If a P O box, see instructions: 1617 JFK Boulevard, #420

Social security number (SSN):

City, town or post office, state, and ZIP code For a foreign address, see instructions: Philadelphia PA 19103

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► Christopher Zaucha

Telephone No ► (215) 599-9744 FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ► [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ____ If this is for the whole group, check this box ► [ ]. If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 15, 20 13, to file the exempt organization return for the organization named above The extension is for the organization's return for:

► [X] calendar year 20 12 or

► [ ] tax year beginning ________, 20 ___, and ending ________, 20 ___.

2 If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	3a	$ 0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions