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

2012

Department of the Treasury
Internal Revenue Service

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

For calendar year 2012, or tax year beginning

, 2012, and ending

Name of foundation ELMER & KAYA BERG FOUNDATION NO. 2		A Employer identification number 36-3668256						
Number and street (or P.O. box number if mail is not delivered to street address) C/O BANK OF THE WEST 520 MAIN AVE		B Telephone number (see the instructions) (701) 293-2319						
City or town FARGO	State ZIP code ND 58124	C If exemption application is pending, check here <input type="checkbox"/>						
G Check all that apply: <table border="0"> <tr> <td><input type="checkbox"/> Initial return</td> <td><input type="checkbox"/> Initial Return of a former public charity</td> </tr> <tr> <td><input type="checkbox"/> Final return</td> <td><input checked="" type="checkbox"/> Amended return</td> </tr> <tr> <td><input type="checkbox"/> Address change</td> <td><input type="checkbox"/> Name change</td> </tr> </table>		<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial Return of a former public charity	<input type="checkbox"/> Final return	<input checked="" type="checkbox"/> Amended return	<input type="checkbox"/> Address change	<input type="checkbox"/> Name change	D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial Return of a former public charity							
<input type="checkbox"/> Final return	<input checked="" type="checkbox"/> Amended return							
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change							
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>						
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 2,731,691.	J Accounting method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>						

Part II Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (att sch)	1,704,268.			
2 Ck <input type="checkbox"/> if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments	558.	558.	558.	
4 Dividends and interest from securities	38,868.	38,868.	38,868.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	28,450.	L-6a Stmt		
b Gross sales price for all assets on line 6a	657,054.			
7 Capital gain net income (from Part IV, line 2)		28,450.		
8 Net short-term capital gain			0.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	1,772,144.	67,876.	39,426.	
13 Compensation of officers, directors, trustees, etc				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch) L-16b Stmt	2,350.			
c Other prof fees (attach sch) L-16c Stmt	13,746.	13,746.	13,746.	
17 Interest				
18 Taxes (attach schedule)(see instrs) TAXES PAID	436.	436.		
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) SECRETARY OF STATE FEE	15.			15.
24 Total operating and administrative expenses. Add lines 13 through 23	16,547.	14,182.	13,746.	15.
25 Contributions, gifts, grants paid				
26 Total expenses and disbursements. Add lines 24 and 25	16,547.	14,182.	13,746.	15.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	1,755,597.			
b Net investment income (if negative, enter -0-)		53,694.		
c Adjusted net income (if negative, enter -0-)			25,680.	

Part II Balance Sheets

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
A S S E T S	1 Cash — non-interest-bearing			
	2 Savings and temporary cash investments	29,333.	290,226.	290,226.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule) L-10b Stmt	445,771.	1,450,555.	1,575,420.
	c Investments — corporate bonds (attach schedule) L-10c Stmt	235,000.	761,583.	768,545.
	11 Investments — land, buildings, and equipment: basis			
L I A B I L I T I E S	Less: accumulated depreciation (attach schedule)			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule) L-13 Stmt	38,699.	1,449.	97,500.
	14 Land, buildings, and equipment: basis			
	Less: accumulated depreciation (attach schedule)			
	15 Other assets (describe)			
	16 Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I)	748,803.	2,503,813.	2,731,691.
	17 Accounts payable and accrued expenses	586.		
	18 Grants payable			
	19 Deferred revenue			
N E T A S S E T S F U N D S	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	586.		
	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. X			
	27 Capital stock, trust principal, or current funds	748,217.	2,503,813.	
A S S E T S L I A B I L I T I E S	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	748,217.	2,503,813.	
	31 Total liabilities and net assets/fund balances (see instructions)	748,803.	2,503,813.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	748,217.
2	Enter amount from Part I, line 27a	2	1,755,597.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	2,503,814.
5	Decreases not included in line 2 (itemize) ROUNDING	5	1.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	2,503,813.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a PUBLICLY TRADED SECURITIES		P	Various	Various
b CAPITAL GAIN DISTRIBUTIONS		P	Various	Various
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 654,565.		636,564.	18,001.
b 10,449.		0.	10,449.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a 0.	0.	0.	18,001.
b 0.	0.	0.	10,449.
c			
d			
e			

2 Capital gain net income or (net capital loss) [If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7]		2	28,450.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 []		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If 'Yes,' the foundation does not qualify under section 4940(e). Do not complete this part

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2011	51,348.	964,711.	0.053226
2010	50,060.	968,995.	0.051662
2009	51,256.	878,685.	0.058333
2008	49,896.	960,334.	0.051957
2007	51,164.	1,101,057.	0.046468

2 Total of line 1, column (d)	2	0.261646
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.052329
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	1,621,818.
5 Multiply line 4 by line 3	5	84,868.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	537.
7 Add lines 5 and 6	7	85,405.
8 Enter qualifying distributions from Part XII, line 4	8	15.

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1. Date of ruling or determination letter _____ (attach copy of letter if necessary – see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	1,074.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	1,074.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,074.
6 Credits/Payments.			
a 2012 estimated tax pmts and 2011 overpayment credited to 2012		6a	
b Exempt foreign organizations – tax withheld at source		6b	
c Tax paid with application for extension of time to file (Form 8868)		6c	1,971.
d Backup withholding erroneously withheld		6d	
7 Total credits and payments. Add lines 6a through 6d		7	1,971.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached		8	9.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid (OR)		10	888.
11 Enter the amount of line 10 to be: Credited to 2013 estimated tax (OR) 888. Refunded		11	

Part VII Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T.</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>ND - North Dakota</u>		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>	X	

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If 'Yes,' attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>JAY OLSON, BANK OF THE WEST</u> Telephone no. <u>(701) 293-2319</u> Located at <u>520 MAIN AVE</u> <u>FARGO</u> <u>ND</u> ZIP + 4 <u>58124</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>	16	Yes	No
				X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <u></u>	1 b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? If 'Yes,' list the years <u>20</u> <u>20</u> <u>20</u> <u>20</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see instructions.)	2 b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20</u> <u>20</u> <u>20</u> <u>20</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 'Yes,' did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)	3 b	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4 b	X

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Part VII-B. Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5 b

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

6 a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6 b

If 'Yes' to 6b, file Form 8870

7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

7 b

Part VIII. Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DAVID R BERG 6 CAMWOOD TRAIL AUSTIN TX 78738	SECRETARY 0.10	0.	0.	0.
RICHARD N BERG 907 19TH AVE S FARGO ND 58103	PRESIDENT 0.10	0.	0.	0.
JAMES LEGLER 203 N 10TH FARGO ND 58102	TREASURER 0.10	0.	0.	0.
DAVID COLE 520 MAIN AVE FARGO ND 58102	TREASURER 0.10	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter 'NONE.'

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

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

None

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1 a	1,315,294.
b	Average of monthly cash balances	1 b	175,212.
c	Fair market value of all other assets (see instructions)	1 c	156,010.
d	Total (add lines 1a, b, and c)	1 d	1,646,516.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,646,516.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	24,698.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,621,818.
6	Minimum investment return. Enter 5% of line 5	6	81,091.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	81,091.
2 a	Tax on investment income for 2012 from Part VI, line 5	2 a	1,074.
b	Income tax for 2012 (This does not include the tax from Part VI.)	2 b	
c	Add lines 2a and 2b	2 c	1,074.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	80,017.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	80,017.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	80,017.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1 a	15.
b	Program-related investments — total from Part IX-B	1 b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	15.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	15.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII. Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				80,017.
2 Undistributed income, if any, as of the end of 2012.				
a Enter amount for 2011 only			16.	
b Total for prior years: 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2012				
a From 2007	0.			
b From 2008	2,303.			
c From 2009	7,690.			
d From 2010	2,421.			
e From 2011	3,522.			
f Total of lines 3a through e	15,936.			
4 Qualifying distributions for 2012 from Part XII, line 4: \$ 15.				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2012 distributable amount				
e Remaining amount distributed out of corpus	15.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))	15,951.			15,951.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount — see instructions		0.		
e Undistributed income for 2011. Subtract line 4a from line 2a Taxable amount — see instructions			16.	
f Undistributed income for 2012. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				64,066.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2008	0.			
b Excess from 2009	0.			
c Excess from 2010	0.			
d Excess from 2011	0.			
e Excess from 2012	0.			

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<i>a Paid during the year</i>				
Total			3 a	
<i>b Approved for future payment</i>				
Total			3 b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or-exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	558.	
4	Dividends and interest from securities			14	38,868.	
5	Net rental income or (loss) from real estate					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory			18	22,038.	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue:					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				61,464.	
13	Total. Add line 12, columns (b), (d), and (e)				13	61,464.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash	1 a (1)	X
	(2) Other assets	1 a (2)	X
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1 b (1)	X
	(2) Purchases of assets from a noncharitable exempt organization	1 b (2)	X
	(3) Rental of facilities, equipment, or other assets	1 b (3)	X
	(4) Reimbursement arrangements	1 b (4)	X
	(5) Loans or loan guarantees	1 b (5)	X
	(6) Performance of services or membership or fundraising solicitations	1 b (6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1 c	X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

b If 'Yes,' complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Richard N. Berg
Signature of officer or trustee

Date May 14th 2014

PRESIDENT
Title

May the IRS discuss
this return with the
preparer shown below
(see instructions)?

☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed	PTIN	
	Dale V. Briest CPA		Dale V. Briest, CPA		12 May 2014		P00854599	
	Firm's name ▶ Bryce Anderson & Associates PLLC					Firm's EIN ▶ 26-1434404		
	Firm's address ▶ 1461 Broadway Ste 103							
	Fargo ND 58102					Phone no		

BAA

Form 990-PF (2012)

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF

OMB No 1545-0047

2012

Name of the organization

ELMER & KAYA BERG FOUNDATION NO. 2

Employer identification number

36-3668256

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ► \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule **B** (Form 990, 990-EZ, or 990-PF) (2012)

Name of organization

Employer identification number

ELMER & KAYA BERG FOUNDATION NO. 2

36-3668256

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ELMER BERG - DECEASED C/O BANK OF THE WEST FARGO ND 58102	\$ 1,704,267.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Employer identification number

36-3668256

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	PUBLICLY TRADED STOCKS AND BONDS RECEIVED FROM		
	INDIVIDUAL RETIREMENT ACCOUNT		
		\$ 529,634.	09/06/12
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Form 990-PF
Part I, Line 6a

Net Gain or Loss From Sale of Assets

2012

Name

Employer Identification Number

ELMER & KAYA BERG FOUNDATION NO. 2

36-3668256

Asset Information:

Description of Property.	
Date Acquired. _____	How Acquired. _____
Date Sold. _____	Name of Buyer. _____
Sales Price. _____	Cost or other basis (do not reduce by depreciation) _____
Sales Expense. _____	Valuation Method. _____
Total Gain (Loss). _____	Accumulation Depreciation. _____
Description of Property. _____	
Date Acquired. _____	How Acquired. _____
Date Sold. _____	Name of Buyer. _____
Sales Price. _____	Cost or other basis (do not reduce by depreciation) _____
Sales Expense. _____	Valuation Method. _____
Total Gain (Loss). . _____	Accumulation Depreciation . _____
Description of Property _____	
Date Acquired. _____	How Acquired. . _____
Date Sold. _____	Name of Buyer _____
Sales Price. _____	Cost or other basis (do not reduce by depreciation) . _____
Sales Expense. _____	Valuation Method. _____
Total Gain (Loss) _____	Accumulation Depreciation. _____
Description of Property _____	
Date Acquired. _____	How Acquired _____
Date Sold _____	Name of Buyer _____
Sales Price. _____	Cost or other basis (do not reduce by depreciation) _____
Sales Expense. _____	Valuation Method. _____
Total Gain (Loss) _____	Accumulation Depreciation. . _____
Description of Property _____	
Date Acquired. _____	How Acquired. _____
Date Sold _____	Name of Buyer _____
Sales Price. _____	Cost or other basis (do not reduce by depreciation) _____
Sales Expense. _____	Valuation Method. _____
Total Gain (Loss) _____	Accumulation Depreciation. _____
Description of Property. _____	
Date Acquired _____	How Acquired: _____
Date Sold _____	Name of Buyer _____
Sales Price. _____	Cost or other basis (do not reduce by depreciation) _____
Sales Expense. _____	Valuation Method: _____
Total Gain (Loss) _____	Accumulation Depreciation: _____
Description of Property. _____	
Date Acquired _____	How Acquired: _____
Date Sold: . . . _____	Name of Buyer. _____
Sales Price: _____	Cost or other basis (do not reduce by depreciation) _____
Sales Expense: _____	Valuation Method _____
Total Gain (Loss): _____	Accumulation Depreciation _____
Description of Property _____	
Date Acquired _____	How Acquired _____
Date Sold. _____	Name of Buyer: _____
Sales Price _____	Cost or other basis (do not reduce by depreciation) _____
Sales Expense . _____	Valuation Method _____
Total Gain (Loss) _____	Accumulation Depreciation _____

Form 990-PF, Page 1, Part I

Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
RANDY RODER	TAX RETURN PREPARATION	1,150.			
BRYCE ANDERSON & ASS	TAX RETURN PREPARATION	1,200.			

Total 2,350.

Form 990-PF, Page 1, Part I

Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK OF THE WEST	INVESTMENT ADVISORY SE	13,746.	13,746.	13,746.	

Total 13,746. 13,746. 13,746.

Form 990-PF, Page 2, Part II, Line 10b

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
167.0 COACH INC. COM	8,026.	9,270.
514.0 COMCAST CORP CL A	14,968.	19,203.
245.0 DIRECTV COM CL A	11,208.	12,289.
288.0 JOHNSON CTLS INC COM	8,005.	8,833.
200.0 STARWOOD HOTELS & RESORTS WORLDWIDE INC	10,289.	11,472.
211.0 TARGET CORP COM	11,695.	12,485.
264.0 CVS CAREMARK CORP COM	10,760.	12,764.
198.0 GENERAL MILLS INC COM	7,538.	8,003.
233.0 PEPSICO INC COM	14,903.	15,944.
168.0 PHILIP MORRIS INTL INC COM	12,925.	14,052.
193.0 PROCTOR & GAMBLE CO COM	11,342.	13,103.
189.0 WALMART STORES INC COM	12,472.	12,895.
87.0 APACHE CORP COM	6,789.	6,830.
67.0 BAKER HUGHES INC COM	3,068.	2,737.
149.0 DIAMOND OFFSHORE DRILLING INC	10,699.	10,126.
80.0 EOG RES INC COM	8,995.	9,663.
186.0 EXXON MOBIL CORP COM	13,750.	16,098.
117.0 MURPHY OIL CORP COM	6,070.	6,967.
194.0 NATIONAL OILWELL VARCO INC	11,360.	13,260.
110.0 OCCIDENTAL PETE CORP COM	9,014.	8,427.
213.0 AFLAC INC COM	8,825.	11,315.
95.0 AMERICAN TOWER CORPORATION	5,289.	7,341.
42.0 AVALONBAY CMNTYS INC COM	5,565.	5,695.
688.0 FIFTH THIRD BANCORP COM	9,663.	10,458.
114.0 INTERCONTINENTALEXCHANGE INC COM	14,427.	14,114.
643.0 INVESCO LTD	14,537.	16,776.
230.0 PRUDENTIAL FINL INC COM	11,247.	12,266.
337.0 SUNTRUST BKS INC COM	7,246.	9,554.

Form 990-PF, Page 2, Part II, Line 10b
L-10b Stmt

Continued

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
616.0 WELLS FARGO & CO NEW COM	18,691.	21,055.
165.0 ABBOTT LABORATORIES	10,201.	10,808.
75.0 BIOGEN IDEC INC COM	8,462.	10,978.
72.0 CELGENE CORP COM	4,800.	5,650.
114.0 EXPRESS SCRIPTS INC COM	4,765.	6,156.
137.0 GILEAD SCIENCES INC COM	6,625.	10,063.
100.0 MCKESSON CORP COM	7,576.	9,696.
195.0 MEDTRONIC INC COM	8,393.	7,999.
326.0 MYLAN LABS INC COM	6,255.	8,949.
45.0 WATERS CORP COM	3,513.	3,920.
144.0 WELLPOINT INC COM	8,054.	8,772.
212.0 DANAHER CORP COM	9,102.	11,851.
179.0 EMERSON ELEC CO COM	8,766.	9,480.
66.0 FLOWERVE CORP COM	6,960.	9,689.
110.0 GENERAL ELECTRIC COM	2,346.	2,309.
98.0 NORFOLK SOUTHN CORP COM	6,679.	6,060.
98.0 PALL CORP COM	4,669.	5,905.
56.0 PRECISION CASTPARTS CORP COM	7,382.	10,608.
180.0 UNITED TECHNOLOGIES CORP COM	11,724.	14,762.
413.0 ALTERA CORP COM	11,875.	14,203.
104.0 APPLE INC COM	49,422.	55,346.
211.0 BROADCOM CORP CL A	6,426.	7,007.
606.0 CISCO SYS INC COM	11,939.	11,908.
153.0 COGNIZANT TECH SOLUTIONS CRP COM	8,355.	11,304.
506.0 E M C CORP MASS COM	11,858.	12,802.
88.0 F5 NETWORKS INC COM	8,150.	8,549.
30.0 GOOGLE INC CL A	17,735.	21,221.
15.0 MASTERCARD INC CL A	4,903.	7,369.
517.0 ORACLE CORP COM	13,974.	17,226.
111.0 CLIFFS NATURAL RESOURCES INC COM	4,007.	4,281.
332.0 DU PONT E I DE NEMOURS & CO COM	16,160.	14,933.
376.0 AT&T INC COM	12,633.	12,675.
441.0 WINDSTREAM CORP COM	4,836.	3,651.
139.0 AMERICAN ELEC PWR INC COM	5,406.	5,933.
200.0 NEXTERA ENERGY INC COM	12,299.	13,838.
1070.0 BARCLAYS BANK PLC CARRY ETN	50,461.	50,162.
1258.0 CLAYMORE EXCHANGE TRD FD TR 2 GUGG FRNTR MKT	25,472.	24,858.
2402.626 FORWARD FRONTIER STRATEGY FD	24,380.	23,594.
650 ISHARES TR COHEN & STEERS REALTY MAJORS INDEX FD	50,089.	51,051.
124 ISHARES TR DOW JONES U S REAL ESTATE INDEX FD	8,023.	8,019.
1265 ISHARES TR MSCI EAFE INDEX FD	61,151.	71,928.
6262.2 JP MORGAN EMERGING MARKETS EQUITY FUND - INS	127,317.	151,170.
4769.113 MFS INSTITUTIONAL EQUITY FUND #403	86,677.	91,805.
3289.751 MFS INTL NEW DISCOVERY FUND INSTL	76,638.	80,994.
7496.296 PIMCO COMMODITY REALRETURN STRATEGY FUND INST #45	50,600.	49,775.
8437.662 PRINCIPAL MIDCAP BLEND FUND IN #4749	130,523.	132,471.
85.000 SELECT SECTOR SPDR TR CONSUMER DISCRETIONARY	3,993.	4,032.
79.000 SELECT SECTOR SPDR TR ENERGY	5,624.	5,642.
129.000 SELECT SECTOR SPDR TR INDL	4,880.	4,889.
40.00 SELECT SPDR TR MATLS	1,472.	1,502.
244.000 SPDR S&P 500 ETF TRUST	34,907.	34,748.
2347.482 T ROWE PRICE SMALL CAP STOCK #65	82,735.	79,885.
ROUNDING	-3.	-1.

Form 990-PF, Page 2, Part II, Line 10b

Continued

L-10b Stmt

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
Total	<u>1,450,555.</u>	<u>1,575,420.</u>

Form 990-PF, Page 2, Part II, Line 10c

L- 10c Stmt

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
21683.387 JP MORGAN MORTGAGE BACKED SECURITIES FUND	249,303.	251,961.
5236.615 VANGUARD INTER TERM T/E FD ADM #542	76,402.	75,303.
7616.609 FEDERATED INSTITUTIONAL HIGH YIELD BOND FUND	76,596.	77,613.
4677.001 OPPENHEIMER SENIOR FLOATING RATE FUND #294	38,762.	38,726.
3207.329 PIMCO EMERGINF LOCAL BOND FUND	34,295.	35,216.
6228.639 VANGUARD INTER TERM CORP FD ADM#571	185,813.	191,478.
6264.826 FEDERATED ADJUSTABLE RATE SECURITIES	61,839.	61,771.
3380.573 PIMCO FOREIGN BOND CL L #103	38,572.	36,476.
ROUNDING	1.	1.
Total	<u>761,583.</u>	<u>768,545.</u>

Form 990-PF, Page 2, Part II, Line 13

L-13 Stmt

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
10000 UNITS DAKOTA REIT	1,449.	97,500.
Total	<u>1,449.</u>	<u>97,500.</u>

Supporting Statement of:

Form 990-PF, pl/Line 1(a)

Description	Amount
LIFE INSURANCE PROCEEDS	1,152,196.
STOCK TRANSFER FROM ELMER BERG IRA	529,634.
CASH FROM ELMER BERG IRA	22,438.
Total	<u>1,704,268.</u>