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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2013

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter Social Security numbers on this form as it may be made public.
- Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning

, 2013, and ending

, 20

B Check if applicable		C Name of organization NIMS, ETHEL J. CHARITABLE TRUST A 43C087012			D Employer identification number 03-6036799
Address change		Doing Business As			E Telephone number 802 872-6852
Name change		Number and street (or P.O. box if mail is not delivered to street address)			
Initial return		Room/suite 850 MAIN STREET, RC 13-505			
Terminated		City or town, state or province, country, and ZIP or foreign postal code BRIDGEPORT, CT 06604-4913			
Amended return		F Name and address of principal officer: PEOPLES UNITED BANK			G Gross receipts \$ 1,296,941.
Application pending		2 BURLINGTON SQUARE BURLINGTON VT 05401			
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J Website: ► N/A					H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
					If "No," attach a list. (see instructions)
					H(c) Group exemption number ►
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►					L Year of formation 1999 M State of legal domicile VT

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

SEE SCHEDULE O

Activities & Governance	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	RECEIVED		Prior Year	Current Year
	3 Number of voting members of the governing body (Part VI, line 1a)	3			
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4			
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5			
	6 Total number of volunteers (estimate if necessary)	6			
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a			
	b Net unrelated business taxable income from Form 990-T, line 34	7b			
OPEN		MAY 14 2014			
Revenue	8 Contributions and grants (Part VIII, line 1h)	254,177	305,638		
	9 Program service revenue (Part VIII, line 2g)				
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	254,177	312,621		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)				
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	124,417	128,182		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)				
	14 Benefits paid to or for members (Part IX, column (A), line 4)	25,668	27,945		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)				
	16a Professional fundraising fees (Part IX, column (A), line 11e)				
	b Total fundraising expenses (Part IX, column (D), line 25) ► NONE				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,659	1,557		
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	151,744	157,684		
19 Revenue less expenses. Subtract line 18 from line 12	102,433	154,937			
Net Assets or Fund Balances	Beginning of Current Year	End of Year			
	20 Total assets (Part X, line 16)	2,884,484	3,039,366		
	21 Total liabilities (Part X, line 26)	NONE	NONE		
	22 Net assets or fund balances. Subtract line 21 from line 20.	2,884,484	3,039,366		

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	► Peter O'Dushan	04/25/2014			
	Signature of officer	Date			
	► Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name GORDON POWERS	Preparer's signature Gordon Powers	Date 4/25/2014	Check <input type="checkbox"/> if self-employed	PTIN P00260194
	Firm's name ► ERNST & YOUNG U.S., LLP	Firm's EIN ► 34-6565596			
	Firm's address ► 200 CLARENDON STREET, 44TH FLOOR, BOSTON, MA 02116	Phone no. 617-587-9019			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2013)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

TO MAKE CONTRIBUTIONS IN ACCORDANCE WITH THE TERMS OF THE TRUST
ESTABLISHED BY ETHEL J. NIMS IN WHICH INCOME FROM THE TRUST IS TO BE
DISTRIBUTED TO THE FIRST UNITARIAN CHURCH IN BURLINGTON, VT.

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 are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: 128,182) (Expenses \$ 128,182. including grants of \$ 128,182.) (Revenue \$ 128,182.)
CONTRIBUTIONS IN ACCORDANCE WITH THE TERMS OF THE TRUST ESTABLISHED BY
ETHEL J. NIMS, IN WHICH INCOME FROM THE TRUST IS TO BE DISTRIBUTED TO
THE FIRST UNITARIAN CHURCH OF BURLINGTON, VT.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

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

4e Total program service expenses ► 128,182.

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 X	
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 other assistance to or for any foreign organization? 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 other assistance to or for foreign individuals? 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	20a 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 or other assistance to any domestic organization or government 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 or 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, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If No, go to line 25a.	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
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	X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
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	X
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	X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payable to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, 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, Part II, III, or IV, and Part 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	X
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

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a 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	2a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
4a 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)?	4a	X
b If Yes, enter the name of the foreign country: ► <i>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</i>	4b	
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a 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?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).	7a	X
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?	7b	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d If "Yes," indicate the number of Forms 8282 filed during the year	7e	X
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	X
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?	9a	X
9 Sponsoring organizations maintaining donor advised funds.	9b	X
a Did the organization make any taxable distributions under section 4966?	10a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10 Section 501(c)(7) organizations. Enter:	11a	
a Initiation fees and capital contributions included on Part VIII, line 12	11b	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11 Section 501(c)(12) organizations. Enter:	12b	
a Gross income from members or shareholders	13a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	13b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	13c	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	14a	X
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	14b	
a Is the organization licensed to issue qualified health plans in more than one state?		
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	15a	
c Enter the amount of reserves on hand	15b	
14a Did the organization receive any payments for indoor tanning services during the tax year?	15c	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	16a	

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 or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a			
1b			
2	X		
3	X		
4	X		
5	X		
6	X		
7a	X		
7b	X		
8a	X		
8b	X		
9	X		

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

	Yes	No
10a	X	
10b		
11a	X	
11b		
12a	X	
12b		
12c		
13	X	
14	X	
15		
15a	X	
15b	X	
16a	X	
16b		

Section C. Disclosure

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

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

Own website Another's website Upon request Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made 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: ►PEOPLES UNITED BANK TEL: (802) 872-6852

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

Check if Schedule O contains a response or note to any line in this Part VII

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

1a 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) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(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
		Individual director	Individual trustee	Officer	Key employee	Highest compensated			
(1) PEOPLES UNITED BANK TRUSTEE			X				27,945	NONE	NONE
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								27,945	NONE	NONE
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							0			

	Yes	No
3	X	
4	X	
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.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

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

3 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	1b Membership dues	1b				
	1c Fundraising events	1c				
	1d Related organizations	1d				
	1e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
h Total. Add lines 1a-1f ►						
Program Service Revenue	Business Code					
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f ►						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ►	73,163.			73,163.	
	4 Income from investment of tax-exempt bond proceeds ►					
	5 Royalties ►	14.			14.	
	6a Gross rents	(i) Real	(ii) Personal			
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ►					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less cost or other basis and sales expenses	1,216,795				
	c Gain or (loss)	984,320				
	d Net gain or (loss) ►	232,475				
	8a 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 ►						
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities ►						
10a 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					
11a ADDITIONAL ROYALTY REVENUE	900099	6,969.			6,969.	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d ►		6,969.				
12 Total revenue. See instructions ►		312,621.			80,146.	

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 or note to any line 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	128,182 .	128,182 .		
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	27,945 .		27,945 .	
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	875 .		875 .	
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
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 _____				
b _____				
c _____				
d _____				
e All other expenses _____	682 .		682 .	
25 Total functional expenses. Add lines 1 through 24e	157,684 .	128,182 .	29,502 .	NONE
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 ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	86,521.	2	81,172.
	3 Pledges and grants receivable, net		3	
	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		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments - publicly traded securities	2,797,963.	11	2,958,194.
	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)	2,884,484.	16	3,039,366.
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	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		25	
	26 Total liabilities. Add lines 17 through 25	NONE	26	NONE
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	2,884,484.	30	3,039,366.
	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	2,884,484.	33	3,039,366.
	34 Total liabilities and net assets/fund balances	2,884,484.	34	3,039,366.

Form 990 (2013)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	312,621.
2	Total expenses (must equal Part IX, column (A), line 25)	2	157,684.
3	Revenue less expenses. Subtract line 2 from line 1	3	154,937.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,884,484.
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	-55.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,039,366.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
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? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	
3a	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	

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2013

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization

NIMS, ETHEL J. CHARITABLE TRUST A 43C087012

Employer identification number

03-6036799

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 a Type I b Type II c Type III-Functionally integrated d Type III-Non-functionally integrated
 e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
 f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box X
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 (ii) A family member of a person described in (i) above?
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A) SEE PART IV									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support	N/A					
Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support	N/A					
Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						12
12 Gross receipts from related activities, etc. (see instructions)						
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage	N/A					
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%				
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%				
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>						
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>						
17a 10%-facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>						
b 10%-facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>						
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>						

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%
19a 33 1/3 support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3 support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).**SCHEDULE A, PART I (h) - INFORMATION ABOUT SUPPORTED ORGANIZATIONS**

=====

NAME OF SUPPORTED ORGANIZATION:

1ST UNITARIAN, BURLINGTON

EIN: 03-6003834

TYPE OF ORGANIZATION FROM PART I: Church

IS THE ORGANIZATION LISTED IN GOVERNING DOCUMENT?: YES

DID YOU NOTIFY THE ORGANIZATION OF YOUR SUPPORT?: YES

IS THE ORGANIZATION ORGANIZED IN THE U.S.? YES

AMOUNT OF SUPPORT: 128,182.

TOTAL SUPPORT: 128,182.
=====

SCHEDULE I
(Form 990)**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.

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2013**Open to Public
Inspection**► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990
Name of the organization**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? 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) <u>SEE STATEMENT 1</u>							
(2) _____							
(3) _____							
(4) _____							
(5) _____							
(6) _____							
(7) _____							
(8) _____							
(9) _____							
(10) _____							
(11) _____							
(12) _____							

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

1 Schedule I (Form 990) (2013)

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
NA					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

EXPLANATION FOR FORM 990, SCHEDULE I, PART 1, LINE 2

All procedures governed by trust document.

Part VI Section A

Line 9A

The governing organization is a trust with 501c(3) status that names Chittenden Trust Company as its sole Corporate Trustee. The trust document does not allow for the creation of chapters, branches or affiliates. Chittenden Trust is now known as Peoples United Bank.

Part VI Section A

Line 10

The trustee maintains all such records in a permanent file. The 990s are prepared for the trust by Peoples United Bank and are reviewed by its corporate auditors.

Part VI Section B

Line 14

The document retention and destruction policy is that which trust law requires of the Corporate Trustee.

FORM 990, PAGE 6, PART VI, LINE 11-DESCRIPTION OF PROCESS FOR REVIEW

The account officer reviews the Form 990 and consults with the tax team when there are questions.

DESCRIPTION OF PROCESS FOR DETERMINING COMPENSATION

FORM 990, PAGE 6, PART VI, LINE 15a

Not applicable.

Name of the organization

NIMS, ETHEL J. CHARITABLE TRUST A 43C087012

Employer identification number

03-6036799

DESCRIPTION OF PROCESS FOR DETERMINING COMPENSATION**FORM 990, PAGE 6, PART VI, LINE 15b**

Not applicable.

DESCRIPTION FOR MAKING DOCUMENTS PUBLIC**FORM 990, PAGE 6, PART VI, LINE 18**

UPON REQUEST

DESCRIPTION FOR MAKING DOCUMENTS PUBLIC**FORM 990, PAGE 6, PART VI, LINE 19**

Upon request.

ESTIMATE OF AVERAGE HOURS PER WEEK DEVOTED TO RELATED ORGANIZATIONS**FORM 990, PAGE 7, PART VII, SECTION A**

PEOPLE'S UNITED BANK, INSTITUTIONAL TRUSTEE, HOURS AS NEEDED

EXPLANATION FOR FORM 990, PART XI, LINE 9

Posting Adjustment

Name of the organization

NIMS, ETHEL J. CHARITABLE TRUST A

Employer identification number

03-6036799

FORM 990, PART I - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO MAKE CONTRIBUTIONS IN ACCORDANCE WITH THE TERMS OF THE TRUST
ESTABLISHED BY ETHEL J. NIMS IN WHICH INCOME FROM THE TRUST IS TO BE
DISTRIBUTED TO THE FIRST UNITARIAN CHURCH IN BURLINGTON, VT.

NIMS, ETHEL J. CHARITABLE TRUST A 43C087012

03-6036799

SCH I, PART II - GRANTS AND OTHER ASSISTANCE TO ORG'S INSIDE THE US

=====

NAME OF ORGANIZATION:

FIRST UNITARIAN CHURCH

ADDRESS:

BURLINGTON, VT 05402

AMOUNT OF CASH GRANT..... 128,182.

PURPOSE OF GRANT:

GENERAL SUPPORT

TOTAL CASH GRANTS..... 128,182.

=====

STATEMENT 1

CUSIP NUMBER	SECURITY DESCRIPTION	UNITS	CARRYING VALUE	PRICE	PRICE DATE	MARKET VALUE
G0083B-10-8	ACTAVIS PLC	260,000	22,637.16	168.000	12/31/2013	43,680.00
SU0011-82-9	XTO ENERGY INC	4,000	4.00			4.00
SU0011-83-7	HUNT OIL CO.	4,000	4.00			4.00
00206R-AY-8	AT&T CORPORATION 2.4% 08/15/16	30,000,000	31,409.40	102.835	12/31/2013	30,850.50
002824-10-0	ABBOTT LABS	510,000	12,753.84	38.330	12/31/2013	19,548.30
018490-10-2	ALLERGAN INC	90,000	4,191.60	111.080	12/31/2013	9,997.20
031162-10-0	AMGEN INC	135,000	13,286.69	114.080	12/31/2013	15,400.80
037833-10-0	APPLE INC	40,000	3,889.35	561.020	12/31/2013	22,440.80
084670-BD-9	BERKSHIRE HATHAWAY 1.9000% 1/31/2017	30,000,000	30,661.50	102.302	12/31/2013	30,690.60
097023-10-5	BOEING CO	295,000	17,546.60	136.490	12/31/2013	40,264.55
126650-10-0	C V S / CAREMARK CORP	460,000	17,077.23	71.570	12/31/2013	32,922.20
14040H-10-5	CAPITAL ONE FINL CORP	410,000	19,860.23	76.610	12/31/2013	31,410.10
151020-10-4	CELGENE CORP	40,000	4,710.80	168.968	12/31/2013	6,758.72
166764-10-0	CHEVRON CORP	315,000	13,469.77	124.910	12/31/2013	39,346.65
171232-10-1	CHUBB CORPORATION	400,000	23,980.62	96.630	12/31/2013	38,652.00
20825C-10-4	CONOCOPHILLIPS	390,000	19,633.38	70.650	12/31/2013	27,553.50
22160K-10-5	COSTCO WHSL CORP NEW	245,000	17,957.09	119.020	12/31/2013	29,159.90
244199-10-5	DEERE & CO	194,000	10,787.06	91.330	12/31/2013	17,718.02

CUSIP NUMBER	SECURITY DESCRIPTION	AS OF DATE:	AS OF DATE:	CARRYING VALUE	PRICE	PRICE DATE	MARKET VALUE
43 C087-011-2	ETHEL J. NIMS CHARITABLE TRUST A		12/31/13				
254709-10-8	DISCOVER FINANCIAL SERVICES	571,000	13,657.00		55.950	12/31/2013	31,947.45
260003-10-8	DOVER CORP	280,000	14,630.57		96.540	12/31/2013	27,031.20
26188J-20-6	DREYFUS INST CASH MGT FD #288	81,171.980	81,171.98		1,000.00	12/31/2013	81,171.98
263534-10-9	DUPONT E I DE NEMOURS & CO	480,000	19,523.80		64.970	12/31/2013	31,185.60
268648-10-2	EMC CORP	1,265,000	10,281.80		25.150	12/31/2013	31,814.75
29875E-10-0	AMERICAN EUROPACIFIC GROWTH F2 #616	4,298.367	172,106.62		48.980	12/31/2013	210,534.02
30219G-10-8	EXPRESS SCRIPTS HLDG CO	405,000	19,322.21		70.240	12/31/2013	28,447.20
30231G-10-2	EXXON MOBIL CORP	480,000	34,612.80		101.200	12/31/2013	48,576.00
31331S-2K-8	FEDERAL FARM CREDIT BANK DTD 8/10/05 4.7% 08/10/15	40,000,000	41,664.12		106.895	12/31/2013	42,758.00
31331V-V7-8	FEDERAL FARM CREDIT BANK DTD 8/3/06 5.50% 10/03/2014	90,000,000	91,251.72		104.027	12/31/2013	93,624.30
31331Y-7J-3	FEDERAL FARM CREDIT BANK DTD 8/26/08 4.625% 08/26/15	25,000,000	25,225.25		107.384	12/31/2013	26,846.00
3135G0-GY-3	FEDERAL NATL MTG ASSN 1.250% 1/30/2017	20,000,000	20,294.00		101.280	12/31/2013	20,256.00
315912-60-0	FIDELITY SMALL CAP DISCOVERY #384	5,503.375	130,044.76		31.260	12/31/2013	172,035.50
315916-78-3	FIDELITY FLOATING RATE HIGH INC #814	7,540.920	75,333.79		9.960	12/31/2013	75,107.56
36962G-5N-0	G E CREDIT CORP 2.9% 01/09/17	35,000,000	36,327.20		104.397	12/31/2013	36,538.95
370334-10-4	GENERAL MILLS INC	555,000	20,382.30		49.910	12/31/2013	27,700.05
372460-10-5	GENUINE PARTS CO	430,000	20,633.24		83.190	12/31/2013	35,771.70

43-C087-01-2 ETHEL J. NIMS CHARITABLE TRUST A

CUSIP NUMBER SECURITY DESCRIPTION

PRICE	DATE	MARKET VALUE
UNITS	CARRYING VALUE	
625.000	12,820.42	46,937.50
26.000	15,316.20	29,138.46
450.000	9,571.50	37,053.00
720.000	10,239.03	18,687.60
657.000	74,818.50	75,021.52
715.000	14,821.74	17,746.30
1,038.000	52,564.22	52,647.36
35,000.000	36,085.00	36,693.30
195.000	8,838.71	11,403.60
250.000	12,671.37	24,257.50
990.000	8,532.93	37,035.90
485.000	22,050.25	32,737.50
6,412.291	107,918.86	107,918.86
80.000	6,887.19	7,608.00
556.000	21,118.95	21,349.72
1,030.000	26,460.70	39,407.80
7,016.840	240,607.44	263,552.51

CUSIP NUMBER SECURITY DESCRIPTION

AS OF DATE: 12/31/13

CUSIP NUMBER	SECURITY DESCRIPTION	AS OF DATE: 12/31/13	UNITS	CARRYING VALUE	PRICE	PRICE DATE	MARKET VALUE
693390-84-1	PIMCO HIGH YIELD #108 INSTL	11,740.709	105,964.47	112,828.21	9.610	12/31/2013	
693391-55-9	PIMCO EMERGING MKTS BOND INSTL #137	3,380.675	36,409.87	36,173.22			
718172-10-9	PHILIP MORRIS INTL INC	235.000	16,262.00	20,475.55			
718546-10-4	PHILLIPS 66	127.000	3,983.20	9,795.51			
722005-66-7	PIMCO COMMODITY REAL RETURN STRATEGY INSTL #45	1,407.486	10,246.50	7,727.10			
74253Q-74-7	PRINCIPAL MIDCAP INSTL #4749	22,751.127	375,002.58	466,170.59			
742718-10-9	PROCTER & GAMBLE CO	120.000	9,756.94	9,769.20			
744320-10-2	PRUDENTIAL FINL INC	350.000	22,299.07	32,277.00			
747525-10-3	QUALCOMM INC	326.000	19,990.55	24,205.50			
78464A-35-9	SPDR BARCLAYS CONVERTIBLE SECURITIES ETF	1,613.000	75,036.76	75,375.49			
78464A-37-5	SPDR BARCLAYS INT-TERM CORP BOND ETF	5,559.000	188,436.20	186,782.40			
806857-10-8	SCHLUMBERGER LIMITED	80.000	6,003.13	7,208.80			
857477-10-3	STATE STREET CORP	510.000	16,666.80	12/31/2013			
872540-10-9	T J X COS INC	701.000	19,353.00	63,730			
883556-10-2	THERMO FISHER SCIENTIFIC INC	370.000	19,309.89	12/31/2013			
88579Y-10-1	3M CO	195.000	15,153.45	140,250			
89152U-AE-2	TOTAL CAPITAL SA 2.3000*	30,000.000	31,451.10	103,031			
				30,909.30			

CUSIP NUMBER	SECURITY DESCRIPTION	AS OF DATE: 12/31/13	AS OF DATE: 12/31/14	PAGE
43-C087-01-2	ETHEL J. NIMS CHARITABLE TRUST A			
902973-30-4	U S BANCORP DEL NEW	705.000	19,545.39	28,482.00
911312-10-6	UNITED PARCEL SVC INC CL B	235.000	16,975.88	40.400 12/31/2013
913017-10-9	UNITED TECHNOLOGIES CORP	225.000	16,773.46	105.080 12/31/2013
91324P-10-2	UNITEDHEALTH GROUP INC	245.000	10,757.95	113.800 12/31/2013
922908-55-3	VANGUARD REIT ETF	340.000	23,198.20	75.300 12/31/2013
92343V-10-4	VERIZON COMMUNICATIONS	160.000	4,431.79	64.560 12/31/2013
931142-10-3	WAL-MART STORES INC	240.000	12,132.85	49.140 12/31/2013
94974B-EZ-9	WELLS FARGO & CO 2.625% 12/15/2016	35,000.000	36,032.85	78.690 12/31/2013
94974G-10-1	WELLS FARGO & CO NEW	870.000	16,843.81	104.728 12/31/2013
94984B-45-4	WELLS FARGO PREMIER LG CO GROWTH I #4123	11,593.500	139,701.67	45.400 12/31/2013
	TOTAL HOLDINGS	3,039,365.85	3,897,596.47	
	TOTAL INCOME CASH	.00	.00	
	TOTAL PRINCIPAL CASH	.00	.00	
	TOTAL ACCOUNT	3,039,365.85	3,897,596.47	