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## Return of Private Foundation

OMB No. 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

► Do not enter Social Security numbers on this form as it may be made public.  
 ► Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

Name of foundation

MASSIAH FOUNDATION, INC.

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

C/O D&amp;T TAX LLP - K. OATES, 200 BERKELE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

BOSTON, MA 02116

G Check all that apply:

<input type="checkbox"/>	Initial return	<input type="checkbox"/>	Initial return of a former public charity
<input type="checkbox"/>	Final return	<input 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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **► \$ 5,279,824.** (Part I, column (d) must be on cash basis.)

J Accounting method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	319,600.		N/A	
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	26,156.	26,480.	STATEMENT 1	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	28,300.		STATEMENT 2	
	b Gross sales price for all assets on line 6a	2,047,737.			
	7 Capital gain net income (from Part IV, line 2)		119,373.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income				
	12 Total. Add lines 1 through 11	374,056.	145,853.		
	13 Compensation of officers, directors, trustees, etc.	0.	0.	0.	
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	35,443.	0.	35,443.	
	c Other professional fees	2,606.	1,564.	1,042.	
	17 Interest				
	18 Taxes	1,274.	1,274.	0.	
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	128,689.	77,214.	51,475.	
	24 Total operating and administrative expenses. Add lines 13 through 23	168,012.	80,052.	87,960.	
	25 Contributions, gifts, grants paid	1,640,541.		1,640,541.	
	26 Total expenses and disbursements. Add lines 24 and 25	1,808,553.	80,052.	1,728,501.	
	27 Subtract line 26 from line 12:	<1,434,497.►			
	a Excess of revenue over expenses and disbursements				
	b Net investment income (if negative, enter -0)		65,801.		
	c Adjusted net income (if negative, enter -0)			N/A	

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10-10-13 LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

Part II	Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
	1 Cash - non-interest-bearing		54,351.	33,216.	33,216.
	2 Savings and temporary cash investments		6,822,621.	4,460,366.	4,460,366.
	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				
	7 Other notes and loans receivable ►				
	Less: allowance for doubtful accounts ►				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges			4,221.	4,221.
	10a Investments - U.S. and state government obligations				
	b Investments - corporate stock	STMT 7	1,027,840.	764,521.	764,521.
	c Investments - corporate bonds				
	11 Investments - land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
	12 Investments - mortgage loans				
	13 Investments - other	STMT 8	0.	17,500.	17,500.
	14 Land, buildings, and equipment basis ►				
	Less accumulated depreciation ►				
	15 Other assets (describe ►)				
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)		7,904,812.	5,279,824.	5,279,824.
	17 Accounts payable and accrued expenses				
	18 Grants payable		13,669,143.	12,668,868.	
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable				
	22 Other liabilities (describe ►)	STATEMENT 9	195,044.	4,828.	
	23 Total liabilities (add lines 17 through 22)		13,864,187.	12,673,696.	
	Foundations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 31.				
	27 Capital stock, trust principal, or current funds		<5,959,375. >	<7,393,872. >	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds		0.	0.	
	30 Total net assets or fund balances		<5,959,375. >	<7,393,872. >	
	31 Total liabilities and net assets/fund balances		7,904,812.	5,279,824.	

## 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 <5,959,375. >
2 Enter amount from Part I, line 27a	2 <1,434,497. >
3 Other increases not included in line 2 (itemize) ►	3 0.
4 Add lines 1, 2, and 3	4 <7,393,872. >
5 Decreases not included in line 2 (itemize) ►	5 0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6 <7,393,872. >



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

1a Exempt operating foundations described in section 4940(d)(2), check here ► <input type="checkbox"/> and enter "N/A" on line 1.	1	658.	
Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			
3 Add lines 1 and 2	3		
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	4,839.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	4,839.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,181.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ►	11	0.	

**Part VII-A Statements Regarding Activities**

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	Yes	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the 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>	1a	X
c Did the foundation file Form 1120-POL for this year?	1b	X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ <u>0.</u> (2) On foundation managers. ► \$ <u>0.</u>	1c	X
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ► \$ <u>0.</u>		
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>	2	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>	3	X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
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>	5	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?	6	X
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	7	X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ►		
MA, CA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	8b	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 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9	X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10	X

**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 ► N/A	13	X
14 The books are in care of ► KEITH OATES, DELOITTE TAX LLP Telephone no. ► 617-437-2000 Located at ► 200 BERKELEY ST., BOSTON, MA ZIP+4 ► 02116		
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	15	N/A
16 At any time during calendar year 2013, 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 ►	16	Yes 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
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/>	Yes X No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/>	Yes X No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/>	Yes X No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/>	Yes X 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 X 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 X 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 ►	1b	X
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 2013?	1c	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? If "Yes," list the years ►	<input type="checkbox"/>	Yes X 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.)	2b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/>	Yes X No
b If "Yes," did it have excess business holdings in 2013 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 2013)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	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 2013?	4b	X

## Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to:

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

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? **N/A**  Yes  No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

**N/A****5b** Yes  No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870.

 Yes  No**6b****X**

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

 Yes  Nob If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **N/A****7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
FARIBORZ MASEEH 4343 VON KARMAN AVE, SUITE 350 NEWPORT BEACH, CA 92660	PRESIDENT			
	5.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

►

0

**Part VIII** **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**
**3 Five highest-paid independent contractors for professional services. If none, enter "NONE."**

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

**Total number of others receiving over \$50,000 for professional services ► 0**
**Part IX-A** **Summary of Direct Charitable Activities**

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

1	N/A	Expenses
2		
3		
4		

**Part IX-B** **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

1	N/A	Amount
2		
3		
<b>Total. Add lines 1 through 3 ► 0.</b>		

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**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	1a	1,011,328.
b	Average of monthly cash balances	1b	6,119,862.
c	Fair market value of all other assets	1c	
d	<b>Total</b> (add lines 1a, b, and c)	1d	7,131,190.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	7,131,190.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	106,968.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7,024,222.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	351,211.

**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	351,211.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	658.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	658.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	350,553.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	350,553.
6	Deduction from distributable amount (see instructions)	6	0.
7	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	350,553.

**Part XII****Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	1a	1,728,501.
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the:	3b	
a	Suitability test (prior IRS approval required)	4	1,728,501.
b	Cash distribution test (attach the required schedule)	5	658.
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	6	1,727,843.
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		
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4		

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				350,553.
2 Undistributed income, if any, as of the end of 2013			0.	
a Enter amount for 2012 only				
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	1,128,690.			
b From 2009	1,105,458.			
c From 2010	3,755,115.			
d From 2011	2,685,996.			
e From 2012	488,774.			
f Total of lines 3a through e	9,164,033.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 1,728,501.			0.	
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2013 distributable amount	1,377,948.			350,553.
e Remaining amount distributed out of corpus	0.			0.
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:	10,541,981.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5			0.	
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions			0.	
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.				0.
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)			0.	
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	1,128,690.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	9,413,291.			
10 Analysis of line 9:				
a Excess from 2009	1,105,458.			
b Excess from 2010	3,755,115.			
c Excess from 2011	2,685,996.			
d Excess from 2012	488,774.			
e Excess from 2013	1,377,948.			

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9)

**N/A**

**Part XV** **Supplementary Information** (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

## 1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

## **FARIBORZ MASEEH**

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

**NONE**

## 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ►  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a. The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

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

**c Any submission deadlines:**

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

## 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
<b>a Paid during the year</b>				
HOAG HOSPITAL FOUNDATION 500 SUPERIOR AVE #350 NEWPORT BEACH, CA 92663	NONE	PUBLIC CHARITY	GENERAL WELFARE	10,000.
MIT 77 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	NONE	PUBLIC CHARITY	EDUCATION	5,000.
LAWRENCE HIGH SCHOOL 70-71 NORTH PARISH ROAD LAWRENCE, MA 01843	NONE	PUBLIC CHARITY	EDUCATION	95,250.
THE CARTER CENTER 453 FREEDOM PKWY NE ATLANTA, GA 30307	NONE	PUBLIC CHARITY	GENERAL WELFARE	13,500.
THE CARTER CENTER 453 FREEDOM PKWY NE ATLANTA, GA 30307	NONE	PUBLIC CHARITY	GENERAL WELFARE	25,000.
<b>Total</b>	<b>SEE CONTINUATION SHEET(S)</b>			► 3a 1,640,541.
<b>b Approved for future payment</b>				
MIT 77 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	NONE	PUBLIC CHARITY	EDUCATION	2,918,856.
MIT 77 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	NONE	PUBLIC CHARITY	EDUCATION	9,750,012.
<b>Total</b>				► 3b 12,668,868.

**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

**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****4 Dividends and interest from securities****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****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)**

14

14 26,156.

**13 Total. Add line 12, columns (b), (d), and (e)**

13

54,456.

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

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

**Line No.** Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).

8 THE GAIN REPORTED ON LINE 8 IS COMPROMISED OF \$119,373 OF REALIZED  
 8 GAIN AND (\$91,073) OF UNREALIZED GAIN.

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

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  
(2) Other assets  
**b** Other transactions:

- (1) Sales of assets to a noncharitable exempt organization .....
- (2) Purchases of assets from a noncharitable exempt organization .....
- (3) Rental of facilities, equipment, or other assets .....
- (4) Reimbursement arrangements .....
- (5) Loans or loan guarantees .....
- (6) Performance of services or membership or fundraising solicitations .....

**c Sharing of facilities, equipment, mailing lists, other assets, or paid employees**

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.

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
N/A		

**Sign  
Here**

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.

**Signature of officer or trustee**

9-17-14

• 100

## ► PRESIDENT

---

**Title**

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

Signature of filer or trustee		Date	File No.		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>BINA PATEL</b>		9/14/14		<b>P00971719</b>
	Firm's name ► DELOITTE TAX LLP			Firm's EIN ► 86-1065772	
Firm's address ► 695 TOWN CENTER DRIVE, SUITE 1200 COSTA MESA, CA 92626			Phone no. 714-436-7100		

**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.
- Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990) .

OMB No 1545-0047

**2013****Name of the organization****MASSIAH FOUNDATION, INC.****Employer identification number****04-3536335****Organization type (check one):****Filers of:**

Form 990 or 990-EZ

 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 foundationCheck 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 its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA 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) (2013)

Name of organization

MASSIAH FOUNDATION, INC.

Employer identification number

04-3536335

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FARIBORZ MASEEH 4343 VON KARMAN AVENUE NEWPORT BEACH, CA 92660	\$ 186,044.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	FARIBORZ MASEEH 4343 VON KARMAN AVENUE NEWPORT BEACH, CA 92660	\$ 56,355.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	FARIBORZ MASEEH 4343 VON KARMAN AVENUE NEWPORT BEACH, CA 92660	\$ 77,201.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

MASSIAH FOUNDATION, INC.

04-3536335

## Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(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
		\$ _____	_____

323453 10-24-13

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

**Name of organization**

**Employer identification number**

## MASSIAH FOUNDATION, INC.

04-3536335

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once) ► \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

**Use duplicate copies of Part III if additional space is needed.**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		
	<b>(e) Transfer of gift</b> <b>Transferee's name, address, and ZIP + 4</b> <b>Relationship of transferor to transferee</b> <hr/> <hr/> <hr/>		

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT

1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
GOLDMAN DIVIDEND INCOME	26,156.	0.	26,156.	26,480.	
TO PART I, LINE 4	26,156.	0.	26,156.	26,480.	

FORM 990-PF

GAIN OR (LOSS) FROM SALE OF ASSETS

STATEMENT

2

(A) DESCRIPTION OF PROPERTY			MANNER	DATE
	ACQUIRED	ACQUIRED	DATE SOLD	

GOLDMAN SACHS	PURCHASED	VARIOUS	VARIOUS
---------------	-----------	---------	---------

(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
2,047,737.	1,928,364.	0.	0.	119,373.

(A) DESCRIPTION OF PROPERTY			MANNER	DATE
	ACQUIRED	ACQUIRED	DATE SOLD	

NET UNREALIZED GAINS (LOSSES)	PURCHASED
----------------------------------	-----------

(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
0.	0.	0.	0.	<91,073.>

NET GAIN OR LOSS FROM SALE OF ASSETS	28,300.
--------------------------------------	---------

CAPITAL GAINS DIVIDENDS FROM PART IV	0.
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TOTAL TO FORM 990-PF, PART I, LINE 6A	28,300.
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FORM 990-PF

ACCOUNTING FEES

STATEMENT

3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING SERVICES	35,443.	0.		35,443.
TO FORM 990-PF, PG 1, LN 16B	35,443.	0.		35,443.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CONSULTING FEES	2,606.	1,564.		1,042.
TO FORM 990-PF, PG 1, LN 16C	2,606.	1,564.		1,042.

FORM 990-PF

TAXES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES AND LICENSES	1,274.	1,274.		0.
TO FORM 990-PF, PG 1, LN 18	1,274.	1,274.		0.

FORM 990-PF

OTHER EXPENSES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADMINISTRATIVE EXPENSES	51,488.	30,893.		20,595.
CONTRIBUTED SERVICES	77,201.	46,321.		30,880.
TO FORM 990-PF, PG 1, LN 23	128,689.	77,214.		51,475.

FORM 990-PF

CORPORATE STOCK

STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
GOLDMAN SACHS XXX-XXXX8-2	764,521.	764,521.
TOTAL TO FORM 990-PF, PART II, LINE 10B	764,521.	764,521.

MASSIAH FOUNDATION, INC.

04-3536335

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
DUE FROM RELATED PARTY	FMV	17,500.	17,500.
TOTAL TO FORM 990-PF, PART II, LINE 13		17,500.	17,500.

FORM 990-PF	OTHER LIABILITIES	STATEMENT	9
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DESCRIPTION	BOY AMOUNT	EOY AMOUNT
ACCRUED EXPENSES	9,000.	4,828.
ACCOUNTS PAYABLE - RELATED PARTY	186,044.	0.
TOTAL TO FORM 990-PF, PART II, LINE 22	195,044.	4,828.

## MASSIAH FOUNDATION, INC.

04-3536335

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	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
THE CARTER CENTER 453 FREEDOM PKWY NE ATLANTA, GA 30307	NONE	PUBLIC CHARITY	GENERAL WELFARE	9,500.
CHAPMAN UNIVERSITY 1 UNIVERSITY DR ORANGE, CA 92866	NONE	PUBLIC CHARITY	EDUCATION	30,000.
LAWRENCE HIGH SCHOOL 70-71 NORTH PARISH ROAD LAWRENCE, MA 01843	NONE	PUBLIC CHARITY	EDUCATION	2,800.
ST. MARGARET'S EPISCOPAL SCHOOL 31641 LA NOVIA AVE SAN JUAN CAPISTRANO, CA 92675	NONE	PUBLIC CHARITY	EDUCATION	20,000.
ST. MARGARET'S EPISCOPAL SCHOOL 31641 LA NOVIA AVE SAN JUAN CAPISTRANO, CA 92675	NONE	PUBLIC CHARITY	EDUCATION	1,555.
MIT 77 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	NONE	PUBLIC CHARITY	EDUCATION	19,000.
UNIVERSITY OF SOUTHERN CALIFORNIA 3551 TROUSDALE PKWY LOS ANGELES, CA 90089	NONE	PUBLIC CHARITY	EDUCATION	10,000.
ACC EVENTS 75 ARMORY STREET BOSTON, MA 02119	NONE	PUBLIC CHARITY	GENERAL WELFARE	1,000.
LAWRENCE HIGH SCHOOL 70-71 NORTH PARISH ROAD LAWRENCE, MA 01843	NONE	PUBLIC CHARITY	EDUCATION	95,000.
LAWRENCE HIGH SCHOOL 70-71 NORTH PARISH ROAD LAWRENCE, MA 01843	NONE	PUBLIC CHARITY	EDUCATION	4,000.
Total from continuation sheets .....				1,491,791.

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## MASSIAH FOUNDATION, INC.

04-3536335

## Part XV Supplementary Information

## 3 Grants and Contributions Paid During the Year (Continuation)

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
PSU FOUNDATION 2125 SW FOURTH AVENUE, SUITE 510 PORTLAND, OR 97201	NONE	PUBLIC CHARITY	EDUCATION	4,221.
UCI FOUNDATION RESOURCE PLANNING & ADMINISTRATION 100 THEORY #250 IRVINE, CA 92697	NONE	PUBLIC CHARITY	EDUCATION	10,000.
GOOD SAMARITAN FOUNDATION 3355 W ALABAMA ST #1025 HOUSTON, TX 77098	NONE	PUBLIC CHARITY	GENERAL WELFARE	5,000.
THE CARTER CENTER 453 FREEDOM PKWY NE ATLANTA, GA 30307	NONE	PUBLIC CHARITY	GENERAL WELFARE	2,000.
PSU FOUNDATION 2125 SW FOURTH AVENUE, SUITE 510 PORTLAND, OR 97201	NONE	PUBLIC CHARITY	EDUCATION	700,000.
THE SEED ACADEMY 600 MEMORIAL DRIVE, THIRD FLOOR CAMBRIDGE, MA 02139	NONE	PUBLIC CHARITY	EDUCATION	50,000.
UNIVERSITY OF SOUTHERN CALIFORNIA 3551 TROUSDALE PKWY LOS ANGELES, CA 90089	NONE	PUBLIC CHARITY	EDUCATION	158,725.
MIT 77 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	NONE	PUBLIC CHARITY	EDUCATION	368,990.
Total from continuation sheets				

Picoco LLC  
REALIZED GAINS AND LOSSES  
GS - M FOUNDATION  
PB - Goldman Sachs PW  
fga30298  
From 01-01-13 Through 12-31-13

Reporting Currency US Dollar

Open Date	Close Date	Quantity	Security	Cost Basis	Proceeds	Price Gains	FX Gains	Short Term	Long Term	Gain or Loss
5/18/2011	1/2/2013	1	Berkshire Hathaway Cl A Ord	118700.05	138831.84	20131.79	0	0	20,131.79	
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/28/2012	1/2/2013	600	ISHARES SELECT DIVIDEND ETF	33216	34883.22	1667.22	0	1,667.22	0	
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/28/2012	1/2/2013	400	ISHARES SELECT DIVIDEND ETF	22144	23556.48	1111.48	0	1,111.48	0	
5/28/2012	1/2/2013	700	ISHARES SELECT DIVIDEND ETF	38752	40697.09	1945.09	0	1,945.09	0	
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.86	277.86	0	277.86	0	277.86
5/28/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.86	277.86	0	277.86	0	277.86
5/28/2012	1/2/2013	700	ISHARES SELECT DIVIDEND ETF	38752	40697.09	1945.09	0	1,945.09	0	
5/28/2012	1/2/2013	800	ISHARES SELECT DIVIDEND ETF	44288	46510.98	2222.96	0	2,222.96	0	
5/29/2012	1/2/2013	200	ISHARES SELECT DIVIDEND ETF	11072	11627.74	555.74	0	555.74	0	
5/29/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/29/2012	1/2/2013	400	ISHARES SELECT DIVIDEND ETF	22144	23557.44	1111.47	0	1,111.47	0	
5/29/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
5/29/2012	1/2/2013	100	ISHARES SELECT DIVIDEND ETF	5536	5613.87	277.87	0	277.87	0	277.87
1/31/2012	1/8/2013	300	Oil Service Holders	11499	11966.73	467.73	0	467.73	0	
1/31/2012	1/8/2013	1500	Oil Service Holders	57495	58833.65	2338.65	0	2,338.65	0	
1/31/2012	1/8/2013	200	Oil Service Holders	7666	7977.82	311.82	0	311.82	0	
8/8/2012	1/8/2013	100	Shares China Large-Cap ETF	3541	4040.9	499.9	0	499.90	0	
8/8/2012	1/8/2013	100	Shares China Large-Cap ETF	3541	4040.9	499.9	0	499.90	0	
8/8/2012	1/8/2013	100	Shares China Large-Cap ETF	3541	4040.9	499.9	0	499.90	0	
8/8/2012	1/8/2013	200	Shares China Large-Cap ETF	7082	8081.81	899.81	0	899.81	0	
8/8/2012	1/8/2013	200	Shares China Large-Cap ETF	7082	8081.82	899.82	0	899.82	0	
8/8/2012	1/8/2013	62	Shares China Large-Cap ETF	2195.42	2505.36	309.94	0	309.94	0	
8/8/2012	1/8/2013	38	Shares China Large-Cap ETF	1345.58	1535.54	189.96	0	189.96	0	
8/8/2012	1/8/2013	200	Shares China Large-Cap ETF	7082	8081.82	899.82	0	899.82	0	
6/20/2012	1/8/2013	200	ISHARES MSCI EMERGING MKTS ETF	7932	8825.84	893.84	0	893.84	0	
6/20/2012	1/8/2013	100	ISHARES MSCI EMERGING MKTS ETF	3967	4412.92	445.92	0	445.92	0	
6/20/2012	1/8/2013	118	ISHARES MSCI EMERGING MKTS ETF	4681.06	5207.25	529.19	0	529.19	0	
6/20/2012	1/8/2013	23	ISHARES MSCI EMERGING MKTS ETF	912.41	1014.97	102.56	0	102.56	0	
6/20/2012	1/8/2013	100	ISHARES MSCI EMERGING MKTS ETF	3967	4412.92	445.92	0	445.92	0	
6/20/2012	1/8/2013	161	ISHARES MSCI EMERGING MKTS ETF	6385.26	7104.8	719.54	0	719.54	0	
6/20/2012	1/8/2013	600	ISHARES MSCI EMERGING MKTS ETF	23796	26477.52	2681.52	0	2,681.52	0	
6/20/2012	1/8/2013	400	ISHARES MSCI EMERGING MKTS ETF	15864	17651.68	1787.68	0	1,787.68	0	
6/20/2012	1/8/2013	216	ISHARES MSCI EMERGING MKTS ETF	8566.56	9531.91	965.35	0	965.35	0	
6/20/2012	1/8/2013	682	ISHARES MSCI EMERGING MKTS ETF	27048.12	30096.11	3,047.99	0	3,047.99	0	
6/20/2012	1/8/2013	300	ISHARES MSCI EMERGING MKTS ETF	11988	13238.78	1,340.78	0	1,340.78	0	
6/20/2012	1/8/2013	200	ISHARES MSCI EMERGING MKTS ETF	7932	8825.84	893.84	0	893.84	0	
6/20/2012	1/8/2013	200	ISHARES MSCI EMERGING MKTS ETF	7932	8825.84	893.84	0	893.84	0	
6/20/2012	1/8/2013	600	ISHARES MSCI EMERGING MKTS ETF	23796	26477.52	2681.52	0	2,681.52	0	
6/20/2012	1/8/2013	600	ISHARES MSCI EMERGING MKTS ETF	23796	26477.52	2681.52	0	2,681.52	0	
6/20/2012	1/8/2013	500	ISHARES MSCI EMERGING MKTS ETF	19830	22064.6	2,234.6	0	2,234.6	0	
5/18/2011	1/11/2012	1	Berkshire Hathaway Cl A Ord	118669.95	146127.77	22360.82	0	22,360.82	0	
1/11/2013	2/1/2013	100	ETFS PHYSICAL PLATINUM TRUST E	16025	16548.62	523.62	0	523.62	0	
1/11/2013	2/1/2013	100	ETFS PHYSICAL PLATINUM TRUST E	16025	16548.62	523.62	0	523.62	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	200	Chesapeake Energy	3566.08	4061.9	495.82	0	495.82	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	300	Chesapeake Energy	5349.11	6092.88	747.75	0	747.75	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	200	Chesapeake Energy	3566.07	4051.91	495.84	0	495.84	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.03	2030.97	247.93	0	247.93	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.03	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
1/13/2012	2/1/2013	100	Chesapeake Energy	1783.04	2030.95	247.91	0	247.91	0	
5/18/2011	2/19/2013	1	Berkshire Hathaway Cl A Ord	118655.05	151853.54	31984.49	0	31,984.49	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	100	CORNING INCORPORATED CMN	1245	1707.97	482.97	0	482.97	0	
1/11/2013	10/24/2013	200	CORNING INCORPORATED CMN	2490	3415.94	925.94	0	925.94	0	
1/11/2013	10/24/2013	200	CORNING INCORPORATED CMN	2490	3415.94	925.94	0	925.94	0	
1/11/2013	10/24/2013	400	CORNING INCORPORATED CMN	4980	6831.88	1,851.88	0	1,851.88	0	
1/11/2013	10/24/2013	400	CORNING INCORPORATED CMN	4980	6831.88	1,851.88	0	1,851.88	0	
1/11/2013	10/24/2013	300	CORNING INCORPORATED CMN	3735	5123.91	1,388.91	0	1,388.91	0	
1/11/2013	10/24/2013	300	CORNING INCORPORATED CMN	3735	5123.91	1,388.91	0	1,388.91	0	
1/11/2013	10/24/2013	300	CORNING INCORPORATED CMN	3735	5123.91	1,388.91	0	1,388.91	0	
1/11/2013	10/24/2013	300	CORNING INCORPORATED CMN	3735	5123.91	1,388.91	0	1,388.91	0	
1/11/2013	10/24/2013	600	CORNING INCORPORATED CMN	7470	10247.82	2,777.82	0	2,777.82	0	
1/11/2013	10/24/2013	600	CORNING INCORPORATED CMN	7470	10247.82	2,777.82	0	2,777.82	0	
4/8/2013	10/24/2013	100	CORNING INCORPORATED CMN	1333	1707.97	374.97	0	374.97	0	
4/8/2013	10/24/2013	100	CORNING INCORPORATED CMN	1333	1707.97	374.97	0	374.97	0	
4/8/2013	10/24/2013	100	CORNING INCORPORATED CMN	1333	1707.97	374.97	0	374.97	0	
4/8/2013	10/24/2013	200	CORNING INCORPORATED CMN	2666	3415.94	749.94	0	749.94	0	
4/8/2013	10/24/2013	200	CORNING INCORPORATED CMN	2666	3415.94	749.94	0	749.94	0	
4/8/2013	10/24/2013	300	CORNING INCORPORATED CMN	3999	5123.91	1,124.91	0	1,124.91	0	
4/2/2013	10/31/2013	200	MARKET VECTORS GOLD MINERS	7178	5025.91	-2,152.09	0	(2,152.09)	0	

**TOTAL GAINS  
TOTAL LOSSES**

105 900 82 76 281 10  
(82,789 06) -

**TOTAL REALIZED GAIN/LOSS**