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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation JAMES R AND FRANCES H BERGER FOUNDATION		A Employer identification number 27-4238729
Number and street (or P O box number if mail is not delivered to street address) 21 MARLOW COURT		B Telephone number 203-637-9646
City or town, state or province, country, and ZIP or foreign postal code RIVERSIDE, CT 06878		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1 Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 17,298,260.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	71,989.	3,728.		STATEMENT 1
	4 Dividends and interest from securities	50,361.	50,361.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	401,550.			
	b Gross sales price for all assets on line 6a	2,431,394.			
	7 Capital gain net income (from Part IV, line 2)		401,550.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income	244,891.	213,302.	0.	STATEMENT 3	
12 Total. Add lines 1 through 11	768,791.	668,941.	0.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 4	5,101.	2,551.	0.	2,550.
	b Accounting fees STMT 5	5,400.	2,700.	0.	2,700.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 6	32,699.	185.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 7	126,058.	132,791.	0.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23	169,258.	138,227.	0.	5,250.
	25 Contributions, gifts, grants paid	2,159,006.			2,159,006.
26 Total expenses and disbursements. Add lines 24 and 25	2,328,264.	138,227.	0.	2,164,256.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	<1,559,473.>				
b Net investment income (if negative, enter -0-)		530,714.			
c Adjusted net income (if negative, enter -0-)			0.		

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LHA For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	7,670,973.	4,343,519.	4,343,519.
	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			
	10a Investments - U.S. and state government obligations STMT 8	0.	2,351,030.	2,228,775.
	b Investments - corporate stock STMT 9	1,242,655.	1,045,908.	7,095,210.
	c Investments - corporate bonds			
	Liabilities	11 Investments land, buildings, and equipment basis ▶		
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 10		4,313,307.	3,927,005.	3,630,756.
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)		13,226,935.	11,667,462.	17,298,260.
17 Accounts payable and accrued expenses				
18 Grants payable				
19 Deferred revenue				
20 Loans from officers, directors, trustees, and other disqualified persons				
21 Mortgages and other notes payable				
22 Other liabilities (describe ▶)				
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	13,226,935.	11,667,462.	
30 Total net assets or fund balances	13,226,935.	11,667,462.		
31 Total liabilities and net assets/fund balances	13,226,935.	11,667,462.		

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	13,226,935.
2 Enter amount from Part I, line 27a	2	<1,559,473.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	11,667,462.
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	11,667,462.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a FROM K-1 - WILLIAMS PARTNERS LP			
b FROM K-1 - WESTERN GAS EQUITY PARTNERS			
c FROM K-1 - SALIENT MLP TE FUND			
d FROM K-1 - SALIENT MLP TE FUND			
e PUBLICLY TRADED SECURITIES		VARIOUS	VARIOUS

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1.			1.
b 7.			7.
c 6,816.		43.	6,773.
d 1,357.		65.	1,292.
e 2,423,213.		2,029,736.	393,477.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			1.
b			7.
c			6,773.
d			1,292.
e			393,477.

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	401,550.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	198,794.	5,980,512.	.033240
2011	196,850.	2,143,816.	.091822
2010	0.	2,249,740.	.000000
2009			
2008			

2 Total of line 1, column (d)	2	.125062
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.041687
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	17,648,694.
5 Multiply line 4 by line 3	5	735,721.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	5,307.
7 Add lines 5 and 6	7	741,028.
8 Enter qualifying distributions from Part XII, line 4	8	2,164,256.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	5,307.
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		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		3	5,307.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	5,307.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		6a	16,080.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		6b	
6 Credits/Payments:		6c	
a 2013 estimated tax payments and 2012 overpayment credited to 2013		6d	
b Exempt foreign organizations - tax withheld at source		7	16,080.
c Tax paid with application for extension of time to file (Form 8868)		8	9.
d Backup withholding erroneously withheld		9	
7 Total credits and payments. Add lines 6a through 6d		10	10,764.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		11	0.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax <input checked="" type="checkbox"/> 10,764. Refunded <input type="checkbox"/>			

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? 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.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		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? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input checked="" type="checkbox"/> CT		
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? If "No," attach explanation	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)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	X	

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	X	
14	The books are in care of ► JAMES AND FRANCES BERGER Located at ► 21 MARLOW COURT, RIVERSIDE, CT Telephone no. ► 203-637-9646 ZIP+4 ► 06830			
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	No X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ►		
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.) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 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) N/A	3b	
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

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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)?

N/A

5b

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?

☐ Yes ☒ No

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

6b

X

If "Yes" to 6b, file Form 8870

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

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

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
JAMES R. BERGER	PRESIDENT			
21 MARLOW COURT				
RIVERSIDE, CT 06878	0.00	0.	0.	0.
FRANCES H. BERGER	VICE PRESIDENT			
21 MARLOW COURT				
RIVERSIDE, CT 06878	0.00	0.	0.	0.
JAMES W. BERGER	SECRETARY & TREASURER			
7 RIVER ROAD, #305				
COS COB, CT 06807	0.00	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

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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.

	Expenses
1 N/A	
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.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

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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	10,277,393.
b	Average of monthly cash balances	1b	6,347,719.
c	Fair market value of all other assets	1c	1,292,344.
d	Total (add lines 1a, b, and c)	1d	17,917,456.
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	17,917,456.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	268,762.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	17,648,694.
6	Minimum investment return. Enter 5% of line 5	6	882,435.

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	882,435.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	5,307.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	5,307.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	877,128.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	877,128.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	877,128.

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	2,164,256.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	2,164,256.
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	5	5,307.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	2,158,949.

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.

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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				877,128.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			1,588.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$ 2,164,256.				
a Applied to 2012, but not more than line 2a			1,588.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				877,128.
e Remaining amount distributed out of corpus	1,285,540.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,285,540.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		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	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	1,285,540.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013	1,285,540.			

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
GREENWICH HOSPITAL 5 PERRYRIDGE ROAD GREENWICH, CT 06830	NONE	PUBLIC	GENERAL	25,000.
PARTNERS IN HEALTH 888 COMMONWEALTH AVENUE, 3RD FLOOR BOSTON, MA 02215	NONE	PUBLIC	GENERAL	10,000.
MARTIN MEMORIAL FOUNDATION PO BOX 9010 STUART, FL 34995	NONE	PUBLIC	GENERAL	50,000.
WNET 825 EIGHTH AVENUE NEW YORK, NY 10019	NONE	PUBLIC	GENERAL	25,000.
NYU LANGONE MEDICAL CENTER ONE PARK AVENUE, 17TH FLOOR NEW YORK, NY 10016	NONE	PUBLIC	GENERAL	200,000.
Total	SEE CONTINUATION SHEET(S)			2,159,006.
b Approved for future payment				
NONE				
Total				0.

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


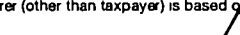
		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash	1a(1)	X
	(2) Other assets	1a(2)	X
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	X
	(3) Rental of facilities, equipment, or other assets	1b(3)	X
	(4) Reimbursement arrangements	1b(4)	X
	(5) Loans or loan guarantees	1b(5)	X
	(6) Performance of services or membership or fundraising solicitations	1b(6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
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				May the IRS discuss this return with the preparer shown below (see Instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	 Signature of officer or trustee		10/5/08 Date			PRESIDENT Title		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed	PTIN	
	CHARLES PAGANO				5/7/14		P00174753	
	Firm's name ▶ WEISERMAZARS LLP					Firm's EIN ▶ 13-1459550		
	Firm's address ▶ 60 CROSSWAYS PARK DRIVE WEST WOODBURY, NY 11797					Phone no. 516.488.1200		

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
CONNECTICUT PUBLIC BROADCASTING 1049 ASYLUM AVE HARTFORD, CT 06105	NONE	PUBLIC	GENERAL	25,000.
AMERICARES 88 HAMILTON AVENUE STAMFORD, CT 06902	NONE	PUBLIC	GENERAL	150,000.
AMNESTY INTERNATIONAL 5 PENN PLAZA, 16TH FL NEW YORK, NY 10001	NONE	PUBLIC	GENERAL	8,000.
AVON THEATRE FILM CENTER 8 SOUND SHORE DRIVE, SUITE 140 GREENWICH, CT 06830	NONE	PUBLIC	GENERAL	10,000.
CONNECTICUT FOOD BANK P.O. BOX 8686 NEW HAVEN, CT 06531	NONE	PUBLIC	GENERAL	5,000.
COVENANT HOUSE 460 WEST 41ST STREET NEW YORK, NY 10036	NONE	PUBLIC	GENERAL	250,000.
FLORIDA OCEANOGRAPHIC SOCIETY 890 N.E. OCEAN BLVD STUART, FL 34996	NONE	PUBLIC	GENERAL	5,000.
FRIENDS OF NATHANIEL WITHERELL 70 PARSONAGE ROAD GREENWICH, CT 06830	NONE	PUBLIC	GENERAL	1,000.
JUVENILE DIABETES RESEARCH FOUNDATION 200 CONNECTICUT AVENUE NORWALK, CT 06854		PUBLIC	GENERAL	5,000.
NEW YORK PUBLIC RADIO P.O. BOX 1550 NEW YORK, NY 10016-1550		PUBLIC	GENERAL	25,000.
Total from continuation sheets				1,849,006.

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
ST. JUDES CHILDREN'S RESEARCH HOSPITAL 262 DANNY THOMAS PLACE MEMPHIS, TN 38105		PUBLIC	GENERAL	5,000.
ST. PAUL'S CENTER OF NEW YORK, INC. P.O. BOX 589 RENSSELAER, NY 12144		PUBLIC	GENERAL	25,000.
STAMFORD HOSPITAL FOUNDATION 30 SHELBURNE ROAD STAMFORD, CT 06904		PUBLIC	GENERAL	25,000.
THE FOUNDATION FOR REED SCHOOLS 277 A KAREN WAY TIBURON, CA 94920		PUBLIC	GENERAL	10,000.
THE URBAN SCHOOL OF SAN FRANCISCO 1563 PAGE STREET SAN FRANCISCO, CA 94117		PUBLIC	GENERAL	25,000.
TIM NESVIG LYMPHOMA FELLOWSHIP 1500 EAST DUARTE ROAD DUARTE, CA 91010		PUBLIC	GENERAL	250,000.
WATERSIDE SCHOOL 770 PACIFIC STREET STAMFORD, CT 06902		PUBLIC	GENERAL	1,000,000.
WLIW 21 825 EIGHTH AVENUE NEW YORK, NY 10019				25,000.
FROM K-1- ACCESS MIDSTREAM PARTNERS		PUBLIC	GENERAL	3.
FROM K-1- ALLIANCE HOLDINGS GP LP		PUBLIC	GENERAL	3.
Total from continuation sheets				

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ALLIANCE HOLDINGS GP, LP	3.	3.	3.
CROSSTEX ENERGY LP	160.	160.	160.
EL PASO PIPELINE PARTNERS LP	3.	3.	3.
ENERGY TRANSFER EQUITY LP	153.	153.	153.
FIELDPOINT - ACCD INTEREST PAID	<6,739.>	0.	<6,739.>
FIELDPOINT PRIVATE SECURITIES	6.	6.	6.
FIELDPOINT PRIVATE SECURITIES	604.	604.	604.
FIELDPOINT PRIVATE SECURITIES	75,000.	0.	75,000.
MARKWEST ENERGY PARTNERS LP	35.	35.	35.
MPLX LP	1.	1.	1.
PLAINS ALL AMERICAN PIPELINE LP	3.	3.	3.
SALIENT MLP TE FUND, LP	2,708.	2,708.	2,708.
SUNOCO LOGISTICS PARTNERS LP	3.	3.	3.
TEEKAY LNG PARTNERS LP	10.	10.	10.
TESORO LOGISTICS LP	3.	3.	3.
WESTERN GAS EQUITY PARTNERS	35.	35.	35.
WILLIAMS PARTNERS LP	1.	1.	1.
TOTAL TO PART I, LINE 3	71,989.	3,728.	71,989.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
ENERGY TRANSFER EQUITY LP	440.	0.	440.	440.	440.
FIELDPOINT PRIVATE SECURITIES LLC	2,713.	0.	2,713.	2,713.	2,713.
FIELDPOINT PRIVATE SECURITIES LLC	43,766.	0.	43,766.	43,766.	43,766.
MARKWEST ENERGY PARTNERS LP	184.	0.	184.	184.	184.
PLAINS ALL AMERICAN PIPELINE	3.	0.	3.	3.	3.
SALIENT MLP TE FUND, LP	3,006.	0.	3,006.	3,006.	3,006.
SUNOCO LOGISTICS PARTNERS LP	243.	0.	243.	243.	243.
TEEKAY LNG PARTNERS LP	6.	0.	6.	6.	6.
	50,361.	0.	50,361.	50,361.	50,361.

TO PART I, LINE 4

FORM 990-PF	OTHER INCOME	STATEMENT	3
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
TEEKAY LNG PARTNERS LP	10.	10.	0.
EV ENERGY PARTNERS LP - ROYALTIES	18.	18.	0.
BOOK/TAX DIFFERENCE ON PTP	31,589.	0.	0.
TESORO LOGISTICS LP	21.	21.	0.
PTP 1231 GAIN	41.	41.	0.
SALIENT MLP TE FUND, LP - OTHER INCOME	213,212.	213,212.	0.
TOTAL TO FORM 990-PF, PART I, LINE 11	244,891.	213,302.	0.

FORM 990-PF	LEGAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	5,101.	2,551.	0.	2,550.
TO FM 990-PF, PG 1, LN 16A	5,101.	2,551.	0.	2,550.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	5,400.	2,700.	0.	2,700.
TO FORM 990-PF, PG 1, LN 16B	5,400.	2,700.	0.	2,700.

FORM 990-PF	TAXES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN WITHHOLDING TAX	185.	185.	0.	0.	
FEDERAL TAX	32,514.	0.	0.	0.	
TO FORM 990-PF, PG 1, LN 18	32,699.	185.	0.	0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ADVISORY FEES	68,088.	68,088.	0.	0.	
INVESTMENT INTEREST EXPENSE - PTP	264.	264.	0.	0.	
INVESTMENT INTEREST EXPENSE	20,853.	20,853.	0.	0.	
NON-DEDUTIBLE EXPENSE - PTP	112.	0.	0.	0.	
PTP DEPLETION	980.	980.	0.	0.	
PTP SECTION 59(E)(2) EXPENDITURES	473.	473.	0.	0.	
PTP ORDINARY LOSS	18,122.	18,122.	0.	0.	
PTP CARRYOVER LOSS	0.	6,845.	0.	0.	
PTP OTHER DEDUCTIONS	17,166.	17,166.	0.	0.	
TO FORM 990-PF, PG 1, LN 23	126,058.	132,791.	0.	0.	

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS	STATEMENT	8
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DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
MUNICIPAL BONDS - SEE ATTACHED SCHEDULE		X	2,351,030.	2,228,775.
TOTAL U.S. GOVERNMENT OBLIGATIONS				
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS			2,351,030.	2,228,775.
TOTAL TO FORM 990-PF, PART II, LINE 10A			2,351,030.	2,228,775.

FORM 990-PF	CORPORATE STOCK	STATEMENT	9
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCK - SEE ATTACHED SCHEDULE	1,045,908.	7,095,210.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,045,908.	7,095,210.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	10
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS - OTHER - SEE ATTACHED SCHEDULE	COST	3,927,005.	3,630,756.
TOTAL TO FORM 990-PF, PART II, LINE 13		3,927,005.	3,630,756.

FORM 990-PF

LIST OF SUBSTANTIAL CONTRIBUTORS
PART VII-A, LINE 10

STATEMENT 11

NAME OF CONTRIBUTOR

ADDRESS

JAMES AND FRANCES BERGER

21 MARLOW COURT
RIVERSIDE, CT 06878

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 12

NAME OF MANAGER

JAMES R. BERGER
FRANCES H. BERGER