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

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Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

2013

For calendar year 2013, or tax year beginning

, 2013, and ending

Name of foundation ELMER & KAYA BERG FOUNDATION NO. 2		A Employer identification number 36-3668256
Number and street (or P.O. box number if mail is not delivered to street address) C/O BANK OF THE WEST 520 MAIN AVE	Room/suite	B Telephone number (see the instructions) (701) 293-2319
City or town, state or province, country, and ZIP or foreign postal code FARGO ND 58124		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 type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 3,137,190.	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part 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) (see instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc. received (att sch)	140,269.			
2 Ck <input type="checkbox"/> If the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments	639.	639.	639.	
4 Dividends and interest from securities	53,325.	53,325.	53,325.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	54,920.	L-6a Stmt		
b Gross sales price for all assets on line 6a	1,699,284.			
7 Capital gain net income (from Part IV, line 2)		54,921.		
8 Net short-term capital gain			0.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	249,153.	108,885.	53,964.	
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch). L-16b Stmt.	2,000.	2,000.		
c Other prof fees (attach sch) . L-16c Stmt.	28,192.	14,096.		14,096.
17 Interest				
18 Taxes (attach schedule) (see Instrs) TAXES PAID.	1,083.	1,083.	1,083.	
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) SECRETARY OF STATE FEE	15.	15.		15.
24 Total operating and administrative expenses. Add lines 13 through 23	31,290.	17,194.	1,083.	14,111.
25 Contributions, gifts, grants paid	65,150.			65,150.
26 Total expenses and disbursements. Add lines 24 and 25	96,440.	17,194.	1,083.	79,261.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	152,713.			
b Net investment income (if negative, enter -0-).		91,691.		
c Adjusted net income (if negative, enter -0-).			52,881.	

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,699,268.		1,655,489.	43,779.
b 11,142.		0.	11,142.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a 0.	0.	0.	43,779.
b 0.	0.	0.	11,142.
c			
d			
e			

2 Capital gain net income or (net capital loss).	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	54,921.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6).	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 </div>		3	-11,442.

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2012	15.	1,621,818.	0.000009
2011	51,348.	964,711.	0.053226
2010	50,060.	968,995.	0.051662
2009	51,256.	878,685.	0.058333
2008	49,896.	960,334.	0.051957

2 Total of line 1, column (d)	2	0.215187
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.043037
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	2,814,877.
5 Multiply line 4 by line 3	5	121,144.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	917.
7 Add lines 5 and 6.	7	122,061.
8 Enter qualifying distributions from Part XII, line 4	8	79,261.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter. _____ (attach copy of letter if necessary — see Instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	1,834.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2.		3	1,834.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,834.
6 Credits/Payments:			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	1,076.	
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	1,076.	
8 Enter any penalty for underpayment of estimated tax Check here <input 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	758.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		X
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.		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation (2) On foundation managers		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? 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
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? 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, column (c), and Part XV.	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) ND - North Dakota		
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

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Form 990-PF (2013)

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 ▶ JAY OLSON, BANK OF THE WEST Telephone no. ▶ (701) 293-2319 Located at ▶ 520 MAIN AVE FARGO ND ZIP + 4 ▶ 58124			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15			
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?	16	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country ▶			X

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

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

	Yes	No
1 a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1 b	
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
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?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 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 ▶ 20 __ , 20 __ , 20 __ , 20 __ .		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement — see instructions.)	2 b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20 __ , 20 __ , 20 __ , 20 __ .		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If 'Yes,' did it have excess business holdings in 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.)	3 b	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4 b	X

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Form 990-PF (2013)

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

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No
If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).**6 a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
If 'Yes' to 6b, file Form 8870**7 a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

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

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

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

Total number of other employees paid over \$50,000 ☐ None

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1 a	2,608,805.
b	Average of monthly cash balances	1 b	151,438.
c	Fair market value of all other assets (see instructions)	1 c	97,500.
d	Total (add lines 1a, b, and c)	1 d	2,857,743.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,857,743.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	42,866.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,814,877.
6	Minimum investment return. Enter 5% of line 5	6	140,744.

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	140,744.
2 a	Tax on investment income for 2013 from Part VI, line 5	2 a	1,834.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2 b	
c	Add lines 2a and 2b	2 c	1,834.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	138,910.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	138,910.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	138,910.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1 a	79,261.
b	Program-related investments — total from Part IX-B	1 b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	79,261.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	79,261.

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				138,910.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			64,066.	
b Total for prior years 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2013				
a From 2008 0.				
b From 2009 0.				
c From 2010 0.				
d From 2011 0.				
e From 2012 0.				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: \$ 79,261.				
a Applied to 2012, but not more than line 2a			64,066.	
b Applied to undistributed income of prior years (Election required — see instructions).				
c Treated as distributions out of corpus (Election required — see instructions).				
d Applied to 2013 distributable amount				
e Remaining amount distributed out of corpus	15,195.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	1,099.			1,099.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	14,096.			
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 instructions			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				137,811.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions).	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	14,096.			
10 Analysis of line 9				
a Excess from 2009 0.				
b Excess from 2010 0.				
c Excess from 2011 0.				
d Excess from 2012 0.				
e Excess from 2013 14,096.				

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

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(j)(3) or

☐ 4942(j)(5)

2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			(e) Total
(a) 2013	(b) 2012	(c) 2011	(d) 2010	
b 85% of line 2a				
c Qualifying distributions from Part XII, line 4 for each year listed				
d Amounts included in line 2c not used directly for active conduct of exempt activities				
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c				
3 Complete 3a, b, or c for the alternative test relied upon:				
a 'Assets' alternative test — enter:				
(1) Value of all assets				
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)				
b 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed				
c 'Support' alternative test — enter:				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

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).)

NONE

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 of the person to whom applications should be addressed

JAY OLSON, BANK OF THE WEST

520 MAIN AVE

FARGO

ND

58102

(701) 293-2319

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

LETTER

c Any submission deadlines:

NONE

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

NONE

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

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
a Paid during the year				
AMERICAN RED CROSS OF RED RIVER VALLEY 2602 12 ST N FARGO ND 58102		PC	TO FUND LOCAL OPERATIONS	500.
ANNE CARLSON CENTER FOR CHILDREN 701 3RD ST NW JAMESTOWN ND 58401		PC	TO FUND GENERAL OPERATIONS	1,000.
BETHANY HOMES 201 UNIVERSITY DR SOUTH FARGO ND 58103		SO-DP	TO FUND GENERAL OPERATIONS	1,000.
DAKOTA MEDICAL FOUNDATION 4152 30TH AVE S FARGO ND 58104		PC	TO FUND GENERAL OPERATIONS FOR FURTHER GIFTING	1,000.
CHARISM 3350 35TH AVE S FARGO ND 58104		PC	TO FUND OPERATIONS SUPPORTING AT-RISK INDIVIDUALS	1,000.
CHILD EVANGELISM FELLOWSHIP OF ND PO BOX 265 WEST FARGO ND 58078		PC	TO FUND RELIGIOUS OUTREACH	550.
CONCORDIA COLLEGE SCHOLARSHIP FUND 901 8TH ST S FARGO ND 56560		SO-DP	TO PROVIDE SCHOLARSHIP AT NON PROFIT COLLEGE	1,000.
DAILY BREAD 1720 3RD AVE N FARGO ND 58102		PC	TO FUND FOOD BANK FOR LOW INCOME PEOPLE	1,000.
DAKOTA BOYS RANCH PO BOX 5007 MINOT ND 58702		PC	TO FUND GENERAL OPERATION	500.
See Line 3a statement				57,600.
Total			3 a	65,150.
b Approved for future payment				
Total			3 b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) - Exclu- sion code	(d) Amount	
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies . .					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	639.	
4	Dividends and interest from securities			14	53,325.	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory . .			18		
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)				53,964.	
13	Total. Add line 12, columns (b), (d), and (e)				53,964.	

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

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

[illegible]

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of

(1) Cash	1 a (1)		X
--------------------	---------	--	---

(2) Other assets	1 a (2)		X
----------------------------	---------	--	---

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization	1 b (1)		X
--	---------	--	---

(2) Purchases of assets from a noncharitable exempt organization	1 b (2)		X
--	---------	--	---

(3) Rental of facilities, equipment, or other assets	1 b (3)		X
--	---------	--	---

(4) Reimbursement arrangements	1 b (4)		X
--	---------	--	---

(5) Loans or loan guarantees	1 b (5)		X
--	---------	--	---

(6) Performance of services or membership or fundraising solicitations.	1 b (6)		X
---	---------	--	---

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

2 a 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

**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.

Richard N. Berg
Signature of officer or trustee

May 14th
2014

PRESIDENT
Title

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

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> If <input type="checkbox"/>	PTIN
Dale V. Briest CPA		<i>Dale V. Briest, CPA</i>		05/12/14	self-employed	P00854599
Firm's name	Bryce Anderson & Associates PLLC				Firm's EIN	26-1434404
Firm's address	1461 Broadway Ste 103 Fargo ND 58102				Phone no	(701) 293-7727

BAA

Form 990-PF (2013)

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, 990-PF) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Name of the organization

ELMER & KAYA BERG FOUNDATION NO. 2

Employer identification number

36-3668256

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section:

- ☐ 501(c)() (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☒ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year ▶ \$ _____

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

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, Schedule B (Form 990, 990-EZ, or 990-PF) (2013)
or 990-PF.

Name of organization

Employer identification number

ELMER & KAYA BERG FOUNDATION NO. 2

36-3668256

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

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ELMER BERG TRUST 520 MAIN AVENUE FARGO ND 58103	\$ 140,269	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.)
			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.)

Form 990-PF
Part I, Line 6a

Net Gain or Loss From Sale of Assets

2013

Name ELMER & KAYA BERG FOUNDATION NO. 2	Employer Identification Number 36-3668256
--	--

Asset Information:

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

Form 990-PF, Page 2, Part III, Line 3

Other Increases Stmt

BASIS CHANGES	1,317.
ROUNDING	1.
Total	1,318.

Form 990-PF, Page 11, Part XV, line 3a

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
FARGO DOLLARS FOR SCHOLARS 1305 9TH AVE S FARGO ND 58103		PC	TO FUND EDUCATIONAL SCHOLARSHIPS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 5,000.
FIRST CHOICE CLINIC 1351 PAGE DR STE 205 FARGO ND 58103		PC	TO PROVIDE PREGNANCY COUNSELING FOR LOW INCOME PEOPLE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
FIRST LUTHERAN CHURCH 619 BROADWAY FARGO ND 58102		PC	TO PROVIDE SUPPORT OF RADIO MINISTRY	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
GREAT PLAINS FOOD BANK 1438 10TH ST N FARGO ND 58102		PC	PROVIDE FOOD FOR LOW INCOME/HOMELESS FAMILIES/INDIVIDUALS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
FRASIER 2902 UNIVERSITY DR S FARGO ND 58103		PC	TO PROVIDE COUNSELING TO AT RISK PEOPLE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
HOSPICE OF RED RIVER VALLEY 1701 38TH STREET NW FARGO ND 58103		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,500.
LAKELAND HOSPICE 1505 PEBBLE LAKE ROAD FERGUS FALLS MN 56537		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
LUTHERAN SOCIAL SERVICES 1720 3RD AVE NORTH FARGO ND 58102		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.
MOTHERS AGAINST DRUNK DRIVING PO BOX 236 WEST FARGO ND 58078		PC	TO PROVIDE FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 100.
NEW LIFE CENTER 1902 3RD AVE NORTH FARGO ND 58102		PC	TO PROVIDE ASSISTANCE TO LOW INCOME/HOMELESS PEOPLE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,500.
NOKOMIS CHILD CARE 1620 SOUTH 16TH AVE FARGO ND 58103		PC	TO ASSIST LOW INCOME PARENTS IN FUNDING CHILDCARE	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
OAK GROVE LUTHERAN SCHOOL 124 N TERRACE FARGO ND 58102		PC	TO PROVIDE GENERAL AND RELIGIOUS EDUCATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year				
PARK CHRISTIAN 300 N 17TH ST MOORHEAD MN 56560		PC	TO PROVIDE GENERAL AND RELIGIOUS EDUCATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
PRESENTATION SISTERS 1101 32ND AVE S FARGO ND 58103		PC	TO FUND GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
RAPE AND ABUSE CRISIS CENTER PO BOX 2984 FARGO ND 58108		PC	TO PROVIDE FUNDING FOR COUNSELING FOR RAPE/ABUSE VICTIMS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.
RED RIVER CHILDREN'S ADVOCACY CENTER 100 SOUTH 4TH STREET FARGO ND 58103		PC	TO PROVIDE TRAINING FOR CHILDREN'S ADVOCATES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
RED RIVER HUMAN SERVICES FOUNDATION 2506 35TH AVE SW FARGO ND 58104		PC	TO FUND FOR GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
RED RIVER YOUTH FOR CHRIST 65 3RD ST NORTH FARGO ND 58102		PC	TO FUND FOR RELIGIOUS EDUCATION	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.
RONALD MCDONALD HOUSE 1330 18TH AVE S FARGO ND 58103		PC	TO FUND PLACES FOR PEOPLE TO STAY DURING HOSPITAL STAYS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
SALVATION ARMY 304 ROBERTS ST N FARGO ND 58102		PC	TO FUND GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
SHANLEY CATHOLIC SCHOOL NETWORK 5600 25TH ST SOUTH FARGO ND 58104		PC	TO FUND OPERATIONS OF RELIGIOUS SCHOOLING	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
SHRINERS HOSPITAL OF MINNEAPOLIS 2025 E RIVER PARKWAY MINNEAPOLIS MN 55414		PC	TO FUND HOSPITAL OPERATIONS FOR LOW INCOME FAMILIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
VILLAGE FAMILY SERVICES 1201 25TH ST S FARGO ND 58103		PC	TO FUND OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,000.
YMCA 400 1ST ST S FARGO ND 58103		PC	TO FUND OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 500.
YWCA 3100 12TH AVE N FARGO ND 58102		PC	TO FUND OPERATIONS AND COUNSELING OF ABUSE VICTIMS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,500.
CHURCHES UNITED FOR THE HOMELESS 1901 1ST AVE N MOORHEAD MN 56560		PC	TO FUND OPERATIONS HOUSING AND FEEDING OF HOMELESS FAMILIES	Person or <input type="checkbox"/> Business <input type="checkbox"/> 1,500.
SANFORD MEDICAL FOUNDATION 520 MAIN AVE STE 700 FARGO ND 58103		SO-DP	TO FUND GENERAL OPERATIONS	Person or <input type="checkbox"/> Business <input type="checkbox"/> 21,000.

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

Continued

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox Amount
a Paid during the year RED WILLOW BIBLE CAMP 1651 JACOB DRIVE BINFORD ND 58416		PC	TO PROVIDE FOR GENERAL OPERATIONS OF BIBLE CAMP	Person or <input type="checkbox"/> Business <input type="checkbox"/> 2,000.

Total

57,600.

Form 990-PF, Page 1, Part I
Line 16b - Accounting Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BRUCE ANDERSON & ASSOCIATES, PLLC	TAX RETURN PREPARATION	2,000.			

Total

2,000.

Form 990-PF, Page 1, Part I
Line 16c - Other Professional Fees

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BANK OF THE WEST	INVESTMENT ADVISORY SERVICES	28,192.			

Total

28,192.

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

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
198.0 COACH INC. COM	9,824.	11,114.
396.0 COMCAST CORP CL A	13,028.	20,578.
142.0 DIRECTV COM CL A	6,563.	9,807.
16.000 PRICELINE COM INC COM NEW	11,380.	18,598.
60.0 PVH CORP COM	7,508.	8,161.

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

Continued

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
190.0 STARWOOD HOTELS & RESORTS WORLDWIDE INC.	9,774.	15,096.
136.0 TARGET CORP COM	7,404.	8,605.
197.0 WYNDAH WORLDWIDE CORP COM	11,667.	14,517.
245.0 CVS CAREMARK CORP COM	9,895.	17,535.
108.0 LAUDER ESTEE COS INC CL A	7,356.	8,135.
209.0 PEPSICO INC COM	13,829.	17,334.
120.0 PHILIP MORRIS INTL INC COM	8,670.	10,456.
139.0 PROCTOR & GAMBLE CO COM	8,867.	11,316.
121.0 WALMART STORES INC COM	8,587.	9,521.
185.0 ANADARKO PETE CORP COM	16,796.	14,674.
82.0 APACHE CORP COM	6,366.	7,047.
103.0 EOG RES INC COM	12,415.	17,288.
162.0 EXXON MOBIL CORP COM	11,989.	16,394.
100.0 MURPHY OIL CORP COM	4,480.	6,488.
281.0 NATIONAL OILWELL VARCO INC	17,975.	22,348.
104.0 OCCIDENTAL PETE CORP COM	8,537.	9,890.
91.0 AFLAC INC COM	4,612.	6,079.
194.0 AMERICAN TOWER CORPORATION	13,153.	15,485.
209.0 CAPITAL ONE FINL CORP COM	11,414.	16,011.
819.0 CBRE GROUP INC CL A	18,867.	21,540.
629.0 INVESCO LTD	14,153.	22,896.
399.0 JP MORGAN CHASE & CO COM	20,432.	23,334.
323.0 PRUDENTIAL FINL INC COM	16,827.	29,787.
388.0 SUNTRUST BKS INC COM	8,710.	14,282.
483.0 WELLS FARGO & CO NEW COM	15,341.	21,928.
90.0 ALEXION PHARMACEUTICALS	8,262.	11,960.
291.0 BAXTER INTL INC COM	19,232.	20,239.
38.0 BIOGEN IDEC INC COM	4,854.	10,624.
142.0 CIGNA CORP COM	8,818.	12,422.
114.0 EXPRESS SCRIPTS INC COM	4,765.	8,007.
308.0 GILEAD SCIENCES INC COM	8,180.	23,131.
100.0 MCKESSON CORP COM	7,576.	16,140.
198.0 MEDTRONIC INC COM	8,532.	11,363.
329.0 MYLAN LABS INC COM	6,343.	14,279.
84.0 CATERPILLAR INC COM	7,448.	7,628.
215.0 DANAHER CORP COM	9,287.	16,598.
163.0 EMERSON ELEC CO COM	7,982.	11,439.
189.0 FLOWERVE CORP COM	6,580.	14,899.
348.0 GENERAL ELECTRIC COM	7,879.	9,754.
86.0 NORFOLK SOUTHN CORP COM	5,921.	7,983.
56.0 PRECISION CASTPARTS CORP COM	7,382.	15,081.
160.0 UNITED TECHNOLOGIES CORP COM	10,163.	18,208.
247.0 ALTERA CORP COM	5,846.	8,030.
79.0 APPLE INC COM	42,902.	44,321.
446.0 BROADCOM CORP CL A	12,701.	13,222.
584.0 CISCO SYS INC COM	11,483.	13,099.
168.0 COGNIZANT TECH SOLUTIONS CRP COM	9,479.	16,965.
909.0 E M C CORP MASS COM	21,962.	22,861.
88.0 F5 NETWORKS INC COM	8,150.	7,996.
23.0 GOOGLE INC CL A	14,420.	25,776.
556.0 ORACLE CORP COM	15,207.	21,273.

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

Continued

Line 10b - Investments - Corporate Stock:	End of Year	
	Book Value	Fair Market Value
188.0 CLIFFS NATURAL RESOURCES INC COM	6,842.	4,927.
231.0 DU PONT E I DE NEMOURS & CO COM	11,126.	15,008.
76.0 PRAXAIR INC COM	9,046.	9,882.
192.0 EXELON CORP COM	6,243.	5,259.
189.0 NEXTERA ENERGY INC COM	11,701.	16,182.
4675.336 FORWARD FRONTIER STRATEGY FD	48,395.	55,824.
3052.0 ISHARES MSCI EMERGING MARKETS ETF	125,345.	127,558.
560.0 ISHARES U.S. TELECOMMUNICATIONS ETF	16,391.	16,649.
3890.548 JP MORGAN EMERGING MARKETS EQUITY FUND - INS	73,204.	88,315.
8187.077 MFS INSTITUTIONAL EQUITY FUND #403	153,800.	183,636.
3167.244 MFS INTL NEW DISCOVERY FUND INSTL	73,910.	92,198.
6967.725 PRINCIPAL MID CAP FUND INSTL CLASS	108,349.	142,769.
310.000 SPDR S&P 500 ETF TRUST	45,272.	57,254.
2347.482 T ROWE PRICE SMALL CAP STOCK #65	65,228.	83,102.
5210.0 EATON VANCE DIVERSIFIED CURRENCY INCOME FUND CL I#98	54,445.	54,236.
9793 PIMCO COMMODITY REALRETURN STRATEGY FUND INST #45	54,449.	53,764.
8883.000 PRINCIPAL GLOBAL REAL ESTATE SECURITIES FUND	72,752.	72,485.
370.028 VIRTUS ALTERNATIVES DIVERSIFIER FUND	4,000.	4,078.
Total	1,558,271.	1,932,668.

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

Line 10c - Investments - Corporate Bonds:	End of Year	
	Book Value	Fair Market Value
4619.784 JP MORGAN MORTGAGE BACKED SECURITIES FUND	51,002.	51,788.
571.000 ISHARES INTERMEDIATE CREDIT BOND ETF	61,734.	61,599.
2084.000 ISHARES MBS ETF	218,566.	217,924.
1027.000 ISHARES 1-3 YEAR TREASURY BOND ETF RATING: NR	86,730.	86,658.
1372.000 MARKET VECTORS ETF TR EMERGING MKTS LOCAL CURRENCY DEBT ETF	32,734.	32,311.
1381.000 POWERSHARES EXCHANGE-TRADED FD TR II INTL CORP BD PORT NYSE ARCA INC	40,721.	40,753.
438.000 PROSHARES TR PSHS ULTSH 20YRS	28,913.	34,690.
2393.803 VANGUARD SHORT TERM TAX EXEMPT FD ADM #541	37,894.	37,942.
11662.152 FEDERATED INSTITUTIONAL HIGH YIELD BOND FUND - INS #900	117,654.	119,071.
8262.434 OPPENHEIMER SENIOR FLOATING RATE FUND #294	68,800.	69,487.
11.416 PIMCO EMERGING LOCAL BOND FUND - IS #332	125.	107.
8380.393 VANGUARD SHT TERM INVT GRAD ADM 539	89,335.	89,670.
1094.210 FEDERATED ADJUSTABLE RATE SECURITIES FUND - IS #96	10,771.	10,690.
ROUNDING	0.	-1.
Total	844,979.	852,689.

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

L-13 Stmt

Line 13 - Investments - Other:	End of Year	
	Book Value	Fair Market Value
10000 UNITS DAKOTA REIT	261.	97,500.
Total	<u>261.</u>	<u>97,500.</u>

**Application for Extension of Time To File an
Exempt Organization Return**► **File a separate application for each return.**

OMB No 1545-1709

► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

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

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

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

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐

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

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	ELMER & KAYA BERG FOUNDATION NO. 2	36-3668256
	Number, street, and room or suite number. If a P.O. box, see instructions	Social security number (SSN)
	C/O BANK OF THE WEST 520 MAIN AVE	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	FARGO	ND 58124

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ 04

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

- The books are in the care of ► JAY OLSON, BANK OF THE WEST

Telephone No ► (701) 293-2319 Fax No ►

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

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 15, 2014, to file the exempt organization return for the organization named above.

The extension is for the organization's return for.

► ☒ calendar year 20 13 or► ☐ tax year beginning _____, 20____, and ending _____, 20____

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return

☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	1,834.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	1,076.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	758.

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