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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

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

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation MPS FOUNDATION		A Employer identification number 38-3421778	
Number and street (or P O box number if mail is not delivered to street address) C/O 39533 WOODWARD AVENUE NO 200		B Telephone number (see instructions) (248) 642-3700	
City or town, state or province, country, and ZIP or foreign postal code BLOOMFIELD HILLS, MI 48304		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ☒ \$ 3,191,624		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

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)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	2,470			
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	53	53		
	4 Dividends and interest from securities.	52,025	52,025		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	266,675			
	b Gross sales price for all assets on line 6a _____ 13,558				
	7 Capital gain net income (from Part IV, line 2) . . .		266,675		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	321,223	318,753	0	
	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 (attach schedule)	2,470	2,470	0	0
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	4,109	0	0	0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	236	236	0	0
	24 Total operating and administrative expenses. Add lines 13 through 23	6,815	2,706	0	0
	25 Contributions, gifts, grants paid	145,600			145,600
	26 Total expenses and disbursements. Add lines 24 and 25	152,415	2,706	0	145,600
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	168,808			
	b Net investment income (if negative, enter -0-)		316,047		
	c Adjusted net income (if negative, enter -0-)			0	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	2,591,637	2,758,722	3,191,624
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,591,637	2,758,722	3,191,624	
Liabilities	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 (attach schedule)			
	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 ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	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	2,591,637	2,758,722	
	30	Total net assets or fund balances (see page 17 of the instructions)	2,591,637	2,758,722	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	2,591,637	2,758,722		

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	2,591,637
2	Enter amount from Part I, line 27a	2	168,808
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	2,760,445
5	Decreases not included in line 2 (itemize) ▶ _____	5	1,723
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,758,722

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)
1 a	MERRILL LYNCH #676-04H04	P		
b	MERRILL LYNCH #676-04H04	P		
c	CAPITAL GAINS DIVIDENDS	P		
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			192,270
b			60,847
c	13,558		13,558
d			
e			

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			192,270
b			60,847
c			13,558
d			
e			

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	266,675
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

Part V

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of 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	135,000	2,778,791	0 048582
2011	110,000	2,745,295	0 040069
2010	109,000	2,561,710	0 042550
2009	124,542	2,249,847	0 055356
2008	154,277	2,732,809	0 056454

2	Total of line 1, column (d).	2	0 243011
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 048602
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	2,920,407
5	Multiply line 4 by line 3.	5	141,938
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	3,160
7	Add lines 5 and 6.	7	145,098
8	Enter qualifying distributions from Part XII, line 4.	8	145,600

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 page 18 of the instructions)			
1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	3,160
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3 Add lines 1 and 2.		3	3,160
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	3,160
6 Credits/Payments			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	2,600
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7 Total credits and payments Add lines 6a through 6d.		7	2,600
8 Enter any penalty for underpayment of estimated tax Check here ☒ 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	560
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11 Enter the amount of line 10 to be Credited to 2014 estimated tax ☒ Refunded ☐		11	

Part VII-A Statements Regarding Activities			
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		1a	No
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?		1b	No
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?.		1c	No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☒ \$ 0 (2) On foundation managers ☒ \$ 0			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☒ \$ 0			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		2	No
If "Yes," attach a detailed description of the activities.			
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		3	No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		5	No
If "Yes," attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either - By language in the governing instrument, or - By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	Yes
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.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ MI			
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 .		8b	Yes
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		9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		10	No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of DAWDA MANN MULCAHY SADLER PLC Telephone no (248) 642-3700 Located at 39533 WOODWARD AVE 200 BLOOMFIELD HILLS MI ZIP +4 48304			
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	
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 instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country				

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? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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)?. ☐ Yes ☒ 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). ☐ Yes ☒ 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 page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here. ☒	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		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. If "Yes," list the years 20____, 20____, 20____, 20____ ☐ Yes ☒ No			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
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____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ Yes ☒ 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i>).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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)? (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)?	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?	☐ 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		No
	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?	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 (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
JOANNE N ARBAUGH	PRES , SEC , & TREAS 0 00	0	0	0
PO BOX 465 HARBOR SPRINGS,MI 49740				
STEVEN L ARBAUGH	VICE PRES 0 00	0	0	0
2744 QUICK ROAD HARBOR SPRINGS,MI 49740				
FLORA OTTIMER ARBAUGH	DIRECTOR 0 00	0	0	0
2744 QUICK ROAD HARBOR SPRINGS,MI 49740				
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.				0

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). 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	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3.	0

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	2,791,025
b	Average of monthly cash balances.	1b	173,855
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,964,880
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	2,964,880
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	44,473
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,920,407
6	Minimum investment return. Enter 5% of line 5.	6	146,020

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	146,020
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	3,160
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	3,160
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	142,860
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	142,860
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	142,860

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	145,600
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	145,600
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	3,160
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	142,440
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				142,860
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.	5,054			
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.	5,054			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 145,600				
a Applied to 2012, but not more than line 2a			0	
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.				142,860
e Remaining amount distributed out of corpus	2,740			
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	7,794			
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.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
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.	7,794			
10 Analysis of line 9				
a Excess from 2009.	5,054			
b Excess from 2010.				
c Excess from 2011.				
d Excess from 2012.				
e Excess from 2013.	2,740			

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

1a

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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	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 XVSupplementary Information (Complete this part only if the organization 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))

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

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 of the person to whom applications should be addressed

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total			3a	145,600
b <i>Approved for future payment</i>				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Form 990PF Part XV Line 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				
ALLEN BASS FUND C/O 601 NORTHLAWN LANSING, MI 48823		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	8,000
CORKSREW SWAMP SANCTUARY 375 SANCTUARY ROAD NAPLES, FL 34102		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	5,000
ENVIRONMENTAL SCIENCE EDUCATION CENTER 319 LINCOLN PLACE PETOSKEY, MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	30,000
FRESHWATER FUTURE PO BOX 2479 PETOSKEY, MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	500
HARBOR INC PO BOX 37 HARBOR SPRINGS, MI 49740		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	3,000
HARBOR SPRINGS HISTORICAL SOCIETY PO BOX 812 HARBOR SPRINGS, MI 49740		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	2,000
HARBOR SPRINGS STRIVE FUND PO BOX 624 HARBOR SPRINGS, MI 49740		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,000
HOSPICE OF LITTLE TRAVERSE BAY ONE HIGHLAND DRIVE PETOSKEY, MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	100
LAKE SUPERIOR CONSERVANCY & WATERSHED COUNCIL 319 LINCOLN PLACE PETOSKEY, MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	10,000
LITTLE TRAVERSE BAY HUMANE SOCIETY 1300 W CONWAY ROAD HARBOR SPRINGS, MI 49740		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	10,000
LITTLE TRAVERSE CONSERVANCY 3264 POWELL ROAD PETOSKEY, MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	7,000
STRAIT AREA AUDUBON SOCIETY 10490 E US 23 CHEBOYGAN, MI 49721		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	100
MICHIGAN ENVIRONMENTAL COUNCIL 119 PERE MARQUETTE DR SUITE 2A LANSING, MI 49812		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	2,000
MICHIGAN LAND USE 148 E FRONT ST SUITE 301 TRAVERSE CITY, MI 49684		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,000
NATIONAL WILDLIFE FEDERATION 1100 WILDLIFE CENTER DRIVE RESTON, VA 20190		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	10,000
Total  3a				145,600

Form 990PF Part XV Line 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 <i>Paid during the year</i>				
NO CENTRAL MI COLLEGE FOUNDATION 1515 HOWARD STREET PETOSKEY,MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	5,000
MCLAREN NORTHERN MI HOSPITAL FOUNDATION 360 CONNABLE AVE SUITE 3 PETOSKEY,MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	24,000
PETOSKEY HARBOR SPRINGS COMM FOUNDATION 616 PETOSKEY STREET PETOSKEY,MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	500
PLANNED PARENTHOOD OF NORTHERN MI 1003 SPRING STREET PETOSKEY,MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,000
SCENIC MI 445 E MITCHELL STREET PETOSKEY,MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	11,000
SENEY NATIONAL HISTORY ASSOCIATION 1606 REFUGE ENTRANCE RD SENEY,MI 49883		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,000
TIP OF THE MITT WATERSHED COUNCIL 46 BAY STREET PETOSKEY,MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	4,000
UNITED FUND OF HARBOR SPRINGS PO BOX 36 HARBOR SPRINGS,MI 49740		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	900
UNIVERSITY OF MICHIGAN 500 S STATE STREE SUITE 5000 ANN ARBOR,MI 48109		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	5,000
US INC 445 E MITCHELL STREET PETOSKEY,MI 49770		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	1,000
WHITEFISH POINT BIRD OBSERVATORY 16914 N WHITEFISH PT RD PARADISE,MI 49768		PUBLIC CHARITY	GENERAL OPERATING SUPPORT	2,500
Total  3a				145,600

TY 2013 Investments - Other Schedule

Name: MPS FOUNDATION

EIN: 38-3421778

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
ML ACCT #676-04H04	AT COST	2,758,722	3,191,624

TY 2013 Legal Fees Schedule

Name: MPS FOUNDATION

EIN: 38-3421778

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
DAWDA, MANN, MULCAHY & SADLER ATTORNEY FEES	2,470	2,470	0	0

TY 2013 Other Decreases Schedule

Name: MPS FOUNDATION

EIN: 38-3421778

Description	Amount
YEAR END TIMING ADJUSTMENT	1,723

TY 2013 Other Expenses Schedule

Name: MPS FOUNDATION

EIN: 38-3421778

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MERRILL LYNCH #676-04H04 ANNUAL FEE	150	150	0	0
CERTIFICATE FEE	86	86	0	0

TY 2013 Taxes Schedule**Name:** MPS FOUNDATION**EIN:** 38-3421778

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
US TREASURY ESTIMATED TAX PAYMENTS	2,600	0	0	0
FOREIGN TAXES	171	0	0	0
EXCISE TAX	1,338	0	0	0

FORM 990-PF		GAIN AND LOSS SCHEDULE				STATEMENT 8	
Shares	Asset	Aquired	Sold	Sale Price	Cost Basis	Gain/Loss	
5,000	Berry Plastic Group Inc	11/14/12	1/2/13	\$ 79,437.00	\$ 72,777.62	\$ 6,659.38	
500	Caterpillar inc	6/19/12	1/28/13	48,171.12	42,632.50	5,538.62	
200	Caterpillar inc	7/10/12	1/28/13	19,268.45	16,970.40	2,298.05	
300	Caterpillar inc	8/1/12	1/28/13	28,902.68	25,123.95	3,778.73	
700	Facebook Inc	8/30/12	1/28/13	22,212.24	13,719.75	8,492.49	
5,000	Swift Transporation	12/24/12	1/28/13	66,872.74	46,050.00	20,822.74	
50	Apple Inc	6/21/11	2/14/13	23,353.85	15,893.50	7,460.35	
50	Apple Inc	10/6/11	2/14/13	23,353.85	18,902.67	4,451.18	
500	Deere Co	7/25/11	1/30/13	47,177.11	40,610.00	6,567.11	
250	Deere Co	9/23/11	1/30/13	23,588.56	17,290.00	6,298.56	
250 000	Deere Co	9/23/11	2/8/13	22,936.97	17,290.00	5,646.97	
500	Deere Co	10/3/11	2/8/13	45,873.97	32,760.00	13,113.97	
801	Sector Spdr Consrms Stpl	7/22/10	2/8/13	29,677.48	21,935.39	7,742.09	
199	Sector Spdr Consrms Stpl	8/27/10	2/8/13	7,373.06	5,370.07	2,002.99	
700	Baidu Inc Spon Adr	11/21/12	2/5/13	66,134.50	65,849.00	285.50	
700	Facebook Inc	8/30/12	2/21/13	18,871.90	13,719.75	5,152.15	
2,000	Skyworks Solutions Inc	12/13/12	2/21/13	40,679.58	44,977.44	(4,297.86)	
1,000	Agco Corp	1/30/13	3/21/13	49,798.47	54,747.04	(4,948.57)	
2,500	Empresas Ica SA De CV	1/28/13	3/15/13	32,274.26	29,229.90	3,044.36	
10,000	Graphic Packaging Hldg C	1/28/13	3/15/13	73,954.32	71,235.48	2,718.84	
3,000	Jabil Circuit Inc	12/24/12	3/21/13	55,176.44	58,740.00	(3,563.56)	
3,000	Statoil Asa Shs	8/7/12	3/7/13	73,853.55	76,433.88	(2,580.33)	
750.000	Splunk Inc	11/30/12	3/15/13	28,791.93	21,629.93	7,162.00	
500	Starbucks Corp	10/11/12	3/15/13	28,336.36	23,993.75	4,342.61	
1,500	Microsoft Corp	8/22/11	4/4/13	42,044.05	36,626.70	5,417.35	
228	Health Care Select Spdr	7/22/10	4/12/13	10,754.51	6,593.33	4,161.18	
841	Health Care Select Spdr	8/27/10	4/12/13	39,669.08	24,119.46	15,549.62	
2,000	Questcor Pharmaceuticals	3/15/13	4/9/13	57,971.01	65,600.00	(7,628.99)	
1,000	Qualcomm Inc	3/7/13	4/25/13	61,371.41	67,105.00	(5,733.59)	
100	Apple Inc	10/6/11	5/14/13	45,225.99	37,805.33	7,420.66	
416	Health Care Select Spdr	8/27/10	5/23/13	19,938.53	11,930.67	8,007.86	
250	Sector Spdr Consrms Stpl	8/27/10	5/23/13	10,102.32	6,746.33	3,355.99	
475	Sector Spdr Industrial	8/27/10	5/23/13	20,296.39	13,716.76	6,579.63	
107	Blkrk Cptl Apprc Fd Inc A	10/17/05	5/2/13	2,732.77	1,838.26	894.51	
887	Blkrk Cptl Apprc Fd Inc A	8/10/06	5/2/13	22,653.98	16,515.93	6,138.05	
445	Blkrk Cptl Apprc Fd Inc A	8/16/07	5/2/13	11,365.30	8,931.15	2,434.15	
83.000	Blkrk Cptl Apprc Fd Inc A	8/16/07	5/2/13	2,119.82	1,665.80	454.02	
22	Blkrk Cptl Apprc Fd Inc A	8/16/07	5/2/13	561.88	441.54	120.34	
1	Blkrk Cptl Apprc Fd Inc A	8/17/07	5/2/13	25.54	20.50	5.04	
1,242	Blkrk Cptl Apprc Fd Inc A	8/27/09	5/2/13	31,720.68	21,511.44	10,209.24	
95	Blkrk Cptl Apprc Fd Inc A	12/7/09	5/2/13	2,426.30	1,786.00	640.30	
132	Blkrk H/Y Bd Pt Cl A	1/31/08	5/2/13	1,100.88	1,062.14	38.74	
208	Blkrk H/Y Bd Pt Cl A	2/29/08	5/2/13	1,734.72	1,635.00	99.72	
1	Blkrk H/Y Bd Pt Cl A	3/3/08	5/2/13	8.34	7.95	0.39	

FORM 990-PF		GAIN AND LOSS SCHEDULE				STATEMENT 8
Shares	Asset	Aquired	Sold	Sale Price	Cost Basis	Gain/Loss
223	Blkrk H/Y Bd Pt Cl A	3/31/08	5/2/13	1,859.82	1,741.60	118.22
216.000	Blkrk H/Y Bd Pt Cl A	4/30/08	5/2/13	1,801.44	1,741.47	59.97
223	Blkrk H/Y Bd Pt Cl A	5/30/08	5/2/13	1,859.82	1,798.14	61.68
1	Blkrk H/Y Bd Pt Cl A	6/2/08	5/2/13	8.33	8.06	0.27
224	Blkrk H/Y Bd Pt Cl A	6/30/08	5/2/13	1,868.16	1,760.86	107.30
245.000	Blkrk H/Y Bd Pt Cl A	7/31/08	5/2/13	2,043.30	1,880.40	162.90
1.000	Blkrk H/Y Bd Pt Cl A	8/1/08	5/2/13	8.33	7.67	0.66
240.000	Blkrk H/Y Bd Pt Cl A	8/29/08	5/2/13	2,001.60	1,833.79	167.81
1 000	Blkrk H/Y Bd Pt Cl A	9/2/08	5/2/13	8.34	7.64	0.70
242	Blkrk H/Y Bd Pt Cl A	9/30/08	5/2/13	2,018.28	1,693.96	324.32
357	Blkrk H/Y Bd Pt Cl A	10/31/08	5/2/13	2,977.38	2,046.43	930.95
394	Blkrk H/Y Bd Pt Cl A	11/28/08	5/2/13	3,285.96	2,018.20	1,267.76
401	Blkrk H/Y Bd Pt Cl A	12/31/08	5/2/13	3,344.34	2,067.45	1,276.89
354	Blkrk H/Y Bd Pt Cl A	1/30/09	5/2/13	2,952.36	1,878.89	1,073.47
324	Blkrk H/Y Bd Pt Cl A	2/27/09	5/2/13	2,702.16	1,659.65	1,042.51
334	Blkrk H/Y Bd Pt Cl A	3/31/09	5/2/13	2,785.56	1,733.27	1,052.29
279	Blkrk H/Y Bd Pt Cl A	4/30/09	5/2/13	2,326.86	1,570.10	756.76
278	Blkrk H/Y Bd Pt Cl A	5/29/09	5/2/13	2,318.52	1,668.30	650.22
267	Blkrk H/Y Bd Pt Cl A	6/30/09	5/2/13	2,226.78	1,629.08	597.70
1	Blkrk H/Y Bd Pt Cl A	7/1/09	5/2/13	8.34	6.12	2.22
245	Blkrk H/Y Bd Pt Cl A	7/31/09	5/2/13	2,043.30	1,586.23	457.07
243	Blkrk H/Y Bd Pt Cl A	8/31/09	5/2/13	2,026.62	1,606.14	420.48
164	Blkrk H/Y Bd Pt Cl A	9/30/09	5/2/13	1,367.76	1,147.38	220.38
1	Blkrk H/Y Bd Pt Cl A	10/1/09	5/2/13	8.34	7.00	1.34
245	Blkrk H/Y Bd Pt Cl A	10/30/09	5/2/13	2,043.30	1,739.47	303.83
228	Blkrk H/Y Bd Pt Cl A	11/30/09	5/2/13	1,901.52	1,634.12	267.40
228	Blkrk H/Y Bd Pt Cl A	12/31/09	5/2/13	1,901.52	1,680.25	221.27
232	Blkrk H/Y Bd Pt Cl A	1/29/10	5/2/13	1,934.88	1,729.53	205.35
1	Blkrk H/Y Bd Pt Cl A	2/1/10	5/2/13	8.34	7.44	0.90
217	Blkrk H/Y Bd Pt Cl A	2/26/10	5/2/13	1,809.78	1,610.37	199.41
1	Blkrk H/Y Bd Pt Cl A	3/1/10	5/2/13	8.33	7.43	0.90
241	Blkrk H/Y Bd Pt Cl A	3/31/10	5/2/13	2,009.94	1,849.47	160.47
206	Blkrk H/Y Bd Pt Cl A	4/30/10	5/2/13	1,718.04	1,615.79	102.25
1	Blkrk H/Y Bd Pt Cl A	5/3/10	5/2/13	8.33	7.81	0.52
223	Blkrk H/Y Bd Pt Cl A	5/28/10	5/2/13	1,859.82	1,681.28	178.54
1	Blkrk H/Y Bd Pt Cl A	6/30/10	5/2/13	8.34	7.62	0.72
217	Blkrk H/Y Bd Pt Cl A	6/30/10	5/2/13	1,809.78	1,636.03	173.75
185	Blkrk H/Y Bd Pt Cl A	7/30/10	5/2/13	1,542.90	1,435.44	107.46
1	Blkrk H/Y Bd Pt Cl A	8/31/10	5/2/13	8.33	7.79	0.54
94	Blkrk H/Y Bd Pt Cl A	12/31/10	5/2/13	783.96	721.40	62.56
1	Blkrk H/Y Bd Pt Cl A	12/31/10	5/2/13	8.34	7.97	0.37
49	Blkrk H/Y Bd Pt Cl A	12/31/10	5/2/13	408.66	396.76	11.90
49	Blkrk H/Y Bd Pt Cl A	1/31/11	5/2/13	408.66	404.21	4.45
46	Blkrk H/Y Bd Pt Cl A	2/28/11	5/2/13	383.64	382.52	1.12
49	Blkrk H/Y Bd Pt Cl A	3/31/11	5/2/13	408.66	405.87	2.79
1	Blkrk H/Y Bd Pt Cl A	4/29/11	5/2/13	8.34	8.29	0.05
46	Blkrk H/Y Bd Pt Cl A	4/29/11	5/2/13	383.64	385.68	(2.04)
46	Blkrk H/Y Bd Pt Cl A	5/31/11	5/2/13	383.64	384.90	(1.26)

FORM 990-PF		GAIN AND LOSS SCHEDULE				STATEMENT 8
Shares	Asset	Acquired	Sold	Sale Price	Cost Basis	Gain/Loss
1	Blkrk H/Y Bd Pt Cl A	6/30/11	5/2/13	8.34	8.37	(0.03)
46	Blkrk H/Y Bd Pt Cl A	6/30/11	5/2/13	383.64	375.68	7.96
44	Blkrk H/Y Bd Pt Cl A	7/29/11	5/2/13	366.96	360.73	6.23
1	Blkrk H/Y Bd Pt Cl A	8/31/11	5/2/13	8.34	8.13	0.21
47	Blkrk H/Y Bd Pt Cl A	8/31/11	5/2/13	391.98	363.87	28.11
18	Blkrk H/Y Bd Pt Cl A	9/8/11	5/2/13	150.12	133.51	16.61
373	Blkrk H/Y Bd Pt Cl A	9/8/11	5/2/13	3,110.83	2,755.43	355.40
1	Blkrk H/Y Bd Pt Cl A	9/30/11	5/2/13	8.34	7.43	0.91
30	Blkrk H/Y Bd Pt Cl A	9/30/11	5/2/13	250.20	214.19	36.01
1	Blkrk H/Y Bd Pt Cl A	10/31/01	5/2/13	8.34	7.29	1.05
45	Blkrk H/Y Bd Pt Cl A	10/31/11	5/2/13	375.30	335.25	40.05
43	Blkrk H/Y Bd Pt Cl A	11/30/11	5/2/13	358.62	313.46	45.16
1	Blkrk H/Y Bd Pt Cl A	12/22/11	5/2/13	8.34	7.33	1.01
26	Blkrk H/Y Bd Pt Cl A	12/22/11	5/2/13	216.84	190.83	26.01
46	Blkrk H/Y Bd Pt Cl A	12/30/11	5/2/13	383.64	339.93	43.71
45	Blkrk H/Y Bd Pt Cl A	1/31/12	5/2/13	375.30	343.34	31.96
41	Blkrk H/Y Bd Pt Cl A	2/29/12	5/2/13	341.94	319.39	22.55
45	Blkrk H/Y Bd Pt Cl A	3/30/12	5/2/13	375.30	347.85	27.45
1	Blkrk H/Y Bd Pt Cl A	4/30/12	5/2/13	8.34	7.69	0.65
46	Blkrk H/Y Bd Pt Cl A	4/30/12	5/2/13	383.64	356.95	26.69
1,000	Rackspace Hosting Inc	2/20/13	5/10/13	39,164.01	57,830.00	(18,665.99)
780	Sector Spdr Financial	8/14/12	5/23/13	14,944.53	11,871.60	3,072.93
1,000	Solarcity Corp	1/28/13	4/30/13	26,210.40	16,151.75	10,058.65
1,000	Solarcity Corp	1/28/13	5/8/13	23,784.58	16,151.75	7,632.83
500	Starbucks Corp	10/11/12	5/6/13	30,671.80	23,993.75	6,678.05
1	Blkrk Cptl Aprc Fd Inc A	12/7/12	5/2/13	25.54	21.21	4.33
0.349	Blkrk Cptl Aprc Fd Inc A	12/7/12	5/2/13	8.91	8.24	0.67
5	Blkrk Cptl Aprc Fd Inc A	12/7/12	5/2/13	127.71	118.00	9.71
50	Blkrk H/Y Bd Pt Cl A	5/31/12	5/2/13	417.00	380.50	36.50
48	Blkrk H/Y Bd Pt Cl A	6/29/12	5/2/13	400.32	370.07	30.25
47	Blkrk H/Y Bd Pt Cl A	7/31/12	5/2/13	391.98	367.06	24.92
1	Blkrk H/Y Bd Pt Cl A	8/31/12	5/2/13	8.34	7.75	0.59
48	Blkrk H/Y Bd Pt Cl A	8/31/12	5/2/13	400.32	378.23	22.09
1	Blkrk H/Y Bd Pt Cl A	9/28/12	5/2/13	8.34	7.89	0.45
45	Blkrk H/Y Bd Pt Cl A	9/28/12	5/2/13	375.30	357.29	18.01
46	Blkrk H/Y Bd Pt Cl A	10/31/12	5/2/13	383.64	367.07	16.57
1	Blkrk H/Y Bd Pt Cl A	11/30/12	5/2/13	8.34	7.96	0.38
47	Blkrk H/Y Bd Pt Cl A	11/30/12	5/2/13	391.98	375.99	15.99
35	Blkrk H/Y Bd Pt Cl A	12/24/12	5/2/13	291.90	282.80	9.10
1	Blkrk H/Y Bd Pt Cl A	12/31/12	5/2/13	8.34	8.05	0.29
47	Blkrk H/Y Bd Pt Cl A	12/31/12	5/2/13	391.98	380.22	11.76
44	Blkrk H/Y Bd Pt Cl A	1/31/13	5/2/13	366.96	359.03	7.93
41	Blkrk H/Y Bd Pt Cl A	2/28/13	5/2/13	341.95	334.97	6.98
47	Blkrk H/Y Bd Pt Cl A	3/28/13	5/2/13	391.99	386.81	5.18
1	Blkrk H/Y Bd Pt Cl A	4/30/13	5/2/13	8.34	8.17	0.17
0.310	Blkrk H/Y Bd Pt Cl A	4/30/13	5/2/13	2.59	2.58	0.01
48	Blkrk H/Y Bd Pt Cl A	4/30/13	5/2/13	400.34	399.84	0.50

FORM 990-PF		GAIN AND LOSS SCHEDULE				STATEMENT 8
Shares	Asset	Aquired	Sold	Sale Price	Cost Basis	Gain/Loss
1,000	Du Pont El De Nemours	8/30/11	6/17/13	53,170.37	48,293.10	4,877.27
500	Du Pont El De Nemours	9/23/11	6/17/13	26,585.19	21,000.00	5,585.19
2,000	Facebook Inc	3/21/13	6/5/13	45,341.20	52,655.10	(7,313.90)
4,000	Petroleo Bras Vtg Spd	3/7/13	6/19/13	60,159.44	71,040.00	(10,880.56)
750	Splunk Inc	11/30/12	6/15/13	30,819.13	21,629.92	9,189.21
500	Vmware Inc	1/30/13	5/30/13	34,898.28	39,785.00	(4,886.72)
500	Vmware Inc	2/14/13	5/30/13	34,898.29	37,388.75	(2,490.46)
1,000	Caterpillar Inc	3/21/13	7/22/13	85,538.48	87,890.32	(2,351.84)
5,000	Ubiquiti Networks	6/17/13	7/24/13	104,275.81	82,445.40	21,830.41
200	Baidu Inc	2/21/13	8/14/13	28,176.11	17,916.60	10,259.51
3,500	Enphase Energy nc	4/30/13	7/29/13	21,686.61	24,950.00	(3,263.39)
1,000	KBR Inc	5/31/13	7/29/13	30,670.79	36,680.00	(6,009.21)
500	KBR Inc	6/17/13	7/29/13	15,335.40	17,419.95	(2,084.55)
500	The Mosaic Co	6/26/13	7/31/13	20,295.89	27,389.95	(7,094.06)
434	Spdr SP Biotech	4/8/11	9/3/13	52,136.16	30,133.75	22,002.41
143	Health Care Select Spdr	8/27/10	9/3/13	6,956.11	4,101.17	2,854.94
13	Health Care Select Spdr	12/30/10	9/3/13	632.37	409.99	222.38
7	Health Care Select Spdr	3/31/11	9/3/13	340.50	231.52	108.98
1	Health Care Select Spdr	6/30/11	9/3/13	48.64	32.27	16.37
7	Health Care Select Spdr	6/30/11	9/3/13	340.50	248.96	91.54
9	Health Care Select Spdr	9/29/11	9/3/13	437.79	291.62	146.17
9	Health Care Select Spdr	12/29/11	9/3/13	437.79	312.15	125.64
1	Health Care Select Spdr	3/29/12	9/3/13	48.64	35.48	13.16
8	Health Care Select Spdr	3/29/12	9/3/13	389.15	296.71	92.44
1	Health Care Select Spdr	6/28/12	9/3/13	48.64	37.22	11.42
8	Health Care Select Spdr	6/28/12	9/3/13	389.15	298.15	91.00
393	Health Care Select Spdr	8/14/12	9/3/13	19,117.20	15,408.99	3,708.21
300	Consumer Discretionary	8/14/12	9/3/13	17,110.20	13,631.25	3,478.95
400	Sector Spdr Financial	8/14/12	9/3/13	7,617.86	6,088.00	1,529.86
366	Sector Spdr Industrial	8/27/10	9/3/13	15,926.21	10,569.13	5,357.08
9	Sector Spdr Industrial	12/30/10	9/3/13	391.62	313.71	77.91
3	Sector Spdr Industrial	3/31/11	9/3/13	130.54	113.03	17.51
4	Sector Spdr Industrial	6/30/11	9/3/13	174.05	148.90	25.15
5	Sector Spdr Industrial	9/29/11	9/3/13	217.57	152.27	65.30
1	Sector Spdr Industrial	12/29/11	9/3/13	43.51	36.32	7.19
5	Sector Spdr Industrial	12/29/11	9/3/13	217.57	169.54	48.03
4	Sector Spdr Industrial	3/29/12	9/3/13	174.05	147.84	26.21
4	Sector Spdr Industrial	6/28/12	9/3/13	174.05	137.04	37.01
99	Sector Spdr Industrial	8/14/12	9/3/13	4,307.95	3,680.57	627.38
5,767	Pimco All Asset All Ath A	7/23/10	9/24/13	59,630.78	64,994.09	(5,363.31)
49	Pimco All Asset All Ath A	9/16/10	9/24/13	506.66	535.56	(28.90)
15	Pimco All Asset All Ath A	12/8/10	9/24/13	155.10	162.30	(7.20)
1	Pimco All Asset All Ath A	12/31/10	9/24/13	10.34	11.07	(0.73)
234	Pimco All Asset All Ath A	12/31/10	9/24/13	2,419.55	2,459.33	(39.78)

FORM 990-PF		GAIN AND LOSS SCHEDULE				STATEMENT 8
Shares	Asset	Acquired	Sold	Price	Basis	Gain/Loss
1	Pimco All Asset All Ath A	3/17/11	9/24/13	10.34	10.53	(0.19)
33	Pimco All Asset All Ath A	3/17/11	9/24/13	341.22	350.12	(8.90)
59	Pimco All Asset All Ath A	6/16/11	9/24/13	610.06	636.01	(25.95)
1	Pimco All Asset All Ath A	7/25/11	9/24/13	10.34	10.90	(0.56)
3,539	Pimco All Asset All Ath A	7/25/11	9/24/13	36,593.26	39,990.70	(3,397.44)
101	Pimco All Asset All Ath A	9/15/11	9/24/13	1,044.34	1,066.55	(22.21)
1	Pimco All Asset All Ath A	12/28/11	9/24/13	10.34	10.85	(0.51)
527	Pimco All Asset All Ath A	12/28/11	9/24/13	5,449.18	5,227.83	221.35
86	Pimco All Asset All Ath A	3/22/12	9/24/13	889.24	904.71	(15.47)
47	Pimco All Asset All Ath A	6/21/12	9/24/13	485.98	483.62	2.36
1	Pimco All Asset All Ath A	9/20/12	9/24/13	10.33	10.43	(0.10)
72	Pimco All Asset All Ath A	9/20/12	9/24/13	744.48	799.20	(54.72)
4,000	FB Arn Issuer Barc	6/13/13	8/29/13	48,896.00	40,000.00	8,896.00
5,000	Standard Pac Corp New	7/29/13	9/3/13	35,308.66	40,535.15	(5,226.49)
1,000	Teradata Corp Del	4/5/13	9/3/13	58,013.98	52,910.00	5,103.98
2,000	WPX Energy Inc	6/28/13	9/24/13	36,983.60	38,836.83	(1,853.23)
302	Pimco All Asst All Ath A	12/27/13	9/24/13	3,122.69	3,364.28	(241.59)
1	Pimco All Asst All Ath A	12/31/13	9/24/13	10.34	11.10	(0.76)
59	Pimco All Asst All Ath A	12/31/13	9/24/13	610.06	653.13	(43.07)
1	Pimco All Asst All Ath A	3/21/13	9/24/13	10.34	11.03	(0.69)
61	Pimco All Asst All Ath A	3/21/13	9/24/13	630.74	666.72	(35.98)
77	Pimco All Asst All Ath A	6/20/13	9/24/13	796.18	787.71	8.47
0.536	Pimco All Asst All Ath A	9/19/13	9/24/13	5.54	5.81	(0.27)
79	Pimco All Asst All Ath A	9/19/13	9/24/13	816.87	815.28	1.59
990	Amex Technlgy Selct Spdr	8/27/10	10/17/13	31,870.01	20,888.50	10,981.51
12	Amex Technlgy Selct Spdr	12/30/10	10/17/13	386.30	302.95	83.35
3	Amex Technlgy Selct Spdr	3/31/11	10/17/13	96.57	78.21	18.36
1	Amex Technlgy Selct Spdr	6/30/11	10/17/13	32.19	25.73	6.46
3	Amex Technlgy Selct Spdr	6/30/11	10/17/13	96.57	77.03	19.54
500	Amex Technlgy Selct Spdr	7/25/11	10/17/13	16,095.98	13,558.75	2,537.23
5	Amex Technlgy Selct Spdr	9/29/11	10/17/13	160.95	123.03	37.92
1	Amex Technlgy Selct Spdr	12/29/11	10/17/13	32.19	24.86	7.33
6	Amex Technlgy Selct Spdr	12/29/11	10/17/13	193.15	152.58	40.57
1	Amex Technlgy Selct Spdr	3/29/12	10/17/13	32.19	28.34	3.85
4	Amex Technlgy Selct Spdr	3/29/12	10/17/13	128.76	120.61	8.15
1	Amex Technlgy Selct Spdr	6/28/12	10/17/13	32.19	28.51	3.68
5	Amex Technlgy Selct Spdr	6/28/12	10/17/13	160.96	139.87	21.09
168	Amex Technlgy Selct Spdr	8/14/12	10/17/13	5,408.28	5,137.02	271.26
100	Amazon Com Inc	2/8/13	10/3/13	31,606.41	26,406.82	5,199.59
2,000	Broadcom corp Calif	7/31/13	10/11/13	52,280.36	56,339.52	(4,059.16)
100	Baidu Inc	2/21/13	10/3/13	15,756.32	8,958.30	6,798.02
200	Baidu Inc	2/21/13	10/28/13	30,814.86	17,916.60	12,898.26
5,000	Bona Film Group Ltd	8/14/13	10/8/13	30,961.95	24,899.05	6,062.90
5,000	Bona Film Group Ltd	8/20/13	10/8/13	30,961.95	26,649.50	4,312.45
1,000	Deon Energy Corp	2/8/13	10/23/13	63,548.98	60,356.40	3,192.58

FORM 990-PF

GAIN AND LOSS SCHEDULE

STATEMENT 8

Shares	Asset	Acquired	Sold	Price	Basis	Gain/Loss
500	Devon Enrgy Corp	2/14/13	10/23/13	31,774.50	31,222.00	552.50
5,000	E-Commerce China Dangdng	8/21/13	10/8/13	50,198.93	44,400.00	5,798.93
1,000	Teradata Corp	4/9/13	10/1/13	52,194.08	54,235.43	(2,041.35)
1,500	Westport Innovations	8/2/13	10/16/13	36,340.01	43,578.30	(7,238.29)
100	Apple Inc	4/25/12	11/12/13	52,022.37	61,696.00	(9,673.63)
500	Microsoft Corp	8/22/11	11/18/13	18,379.67	12,208.90	6,170.77
250	Microsoft Corp	10/3/11	11/18/13	9,189.84	6,399.28	2,790.56
1,000	HD Supply Hldgs Inc	8/12/13	11/12/13	19,360.16	23,910.62	(4,550.46)
1,000	HD Supply Hldgs Inc	9/11/13	11/12/13	19,360.16	22,407.20	(3,047.04)
1,000	Petsmart Inc	9/24/13	11/1/13	69,398.78	74,912.00	(5,513.22)
750	Three D Systmes New	9/24/13	11/5/13	51,670.59	42,301.02	9,369.57
5,000	Violin Memory Inc	10/23/13	11/5/13	27,716.91	37,230.50	(9,513.59)
1,000	Ebay Inc	9/6/12	11/26/13	48,369.81	49,410.00	(1,040.19)
500	Ebay Inc	9/14/12	11/26/13	24,184.91	24,990.00	(805.09)
500	Anadarko Pete Corp	11/22/13	12/26/13	38,551.22	46,385.00	(7,833.78)
1,000	Citrix Sysems Inc	10/11/13	12/4/13	58,151.70	59,746.60	(1,594.90)
				<u>\$ 3,484,244.17</u>	<u>\$ 3,231,127.35</u>	<u>\$ 253,116.82</u>
Long Term						\$ 192,269.99
Short Term						\$ 60,846.83