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Return of Private Foundation

2013

Department of the Treasury
Internal Revenue Service

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Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation
THE HELM FOUNDATION, INC.

Number and street (or P O box number if mail is not delivered to street address)
2901 WILCREST DR., SUITE 217

City or town, state or province, country, and ZIP or foreign postal code
HOUSTON, TX 77042

A Employer identification number
76-0419884

B Telephone number
(713) 333-2640

C If exemption application is pending, check here

D 1. Foreign organizations, check here
2. Foreign organizations meeting the 85% test, check here and attach computation

E If private foundation status was terminated under section 507(b)(1)(A), check here

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

G Check all that apply:
 Initial return
 Final return
 Address change
 Initial return of a former public charity
 Amended return
 Name change

H Check type of organization: Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 9,284,310. (Part I, column (d) must be on cash basis.)

J Accounting method: Cash Accrual
 Other (specify) _____

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	131.	131.		Statement 1
	4 Dividends and interest from securities	174,012.	174,012.		Statement 2
	5a Gross rents	-29.	-29.		Statement 3
	b Net rental income or (loss)	-29.			
	6a Net gain or (loss) from sale of assets not on line 10	297,276.			
	b Gross sales price for all assets on line 6a	2,274,770.			
	7 Capital gain net income (from Part IV, line 2)		297,276.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income	108,587.	193,294.		Statement 4	
12 Total. Add lines 1 through 11	579,977.	664,684.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	8,003.	4,002.		4,001.
	16a Legal fees				
	b Accounting fees	6,851.	3,426.		3,425.
	c Other professional fees	58,040.	58,040.		0.
	17 Interest	24,614.	24,614.		0.
	18 Taxes	6,696.	6,696.		0.
	19 Depreciation and depletion	8,244.	8,244.		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	113,112.	112,824.		0.
	24 Total operating and administrative expenses. Add lines 13 through 23	225,560.	217,846.		7,426.
	25 Contributions, gifts, grants paid	380,000.			380,000.
26 Total expenses and disbursements. Add lines 24 and 25	605,560.	217,846.		387,426.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-25,583.				
b Net investment income (if negative, enter -0-)		446,838.			
c Adjusted net income (if negative, enter -0-)			N/A		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	64,729.	28,887.	28,887.
	2 Savings and temporary cash investments	678,980.	1,543,766.	1,543,766.
	3 Accounts receivable ▶ 464,783.			
	Less: allowance for doubtful accounts ▶	6,548.	464,783.	464,783.
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock Stmt 9	4,006,164.	4,247,615.	4,505,892.
	c Investments - corporate bonds Stmt 10	958,886.	647,829.	629,745.
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other Stmt 11	3,105,879.	1,862,723.	2,111,237.	
14 Land, buildings, and equipment: basis ▶ 11,759.				
Less: accumulated depreciation Stmt 12 ▶ 11,759.				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	8,821,186.	8,795,603.	9,284,310.	
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			
	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. ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	8,821,186.	8,795,603.	
30 Total net assets or fund balances	8,821,186.	8,795,603.		
31 Total liabilities and net assets/fund balances	8,821,186.	8,795,603.		

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	8,821,186.
2 Enter amount from Part I, line 27a	2	-25,583.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	8,795,603.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	8,795,603.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b See Attached Statements				
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				
b				
c				
d				
e	2,274,770.	1,977,494.	297,276.	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(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		
a				
b				
c				
d				
e			297,276.	
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		297,276.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):		{ If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		N/A

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	508,728.	9,205,483.	.055264
2011	492,214.	8,425,581.	.058419
2010	286,342.	8,915,713.	.032117
2009	319,748.	8,598,683.	.037186
2008	314,394.	9,815,529.	.032030
2 Total of line 1, column (d)			.215016
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			.043003
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5		9,045,640.	
5 Multiply line 4 by line 3			388,990.
6 Enter 1% of net investment income (1% of Part I, line 27b)			4,468.
7 Add lines 5 and 6			393,458.
8 Enter qualifying distributions from Part XII, line 4			387,426.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		
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	8,937.
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	8,937.
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	8,937.
6 Credits/Payments:		
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	8,470.
b Exempt foreign organizations - tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	2,500.
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d	7	10,970.
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	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,033.
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax <input type="checkbox"/> 2,033. Refunded <input type="checkbox"/> 0.	11	0.

Part VII-A Statements Regarding Activities

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

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)			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)			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	X		
14	The books are in care of ▶ <u>MICAH MANAGEMENT LLC</u> Telephone no. ▶ <u>713 333 2641</u> Located at ▶ <u>2901 WILCREST DR., SUITE 217, Houston, TX</u> ZIP+4 ▶ <u>77042</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year		15	N/A
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶		16	Yes No X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here		N/A
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?		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ _____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)		N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.)		N/A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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?		X

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? Yes No
 Organizations relying on a current notice regarding disaster assistance check here N/A

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? Yes 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? Yes No

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
GLORA BEE HELM 2901 Wilcrest Dr., Suite 217 HOUSTON, TX 77042	DIR/CHAIRMAN 0.00	0.	0.	0.
CYRUS VARD HELM 2901 Wilcrest Dr., Suite 217 HOUSTON, TX 77042	DIR/PRESIDENT 5.00	0.	0.	0.
SUSAN HELM 2901 Wilcrest Dr., Suite 217 HOUSTON, TX 77042	DIR/SECRETARY 5.00	0.	0.	0.

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

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

Total number of other employees paid over \$50,000 0

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

Table with 3 columns: (a) Name and address of each person paid more than \$50,000, (b) Type of service, (c) Compensation. Row 1 contains '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.

Table with 2 columns: Description of activity, Expenses. Row 1 contains 'N/A'.

Part IX-B Summary of Program-Related Investments

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

Table with 2 columns: Description of investment, Amount. Row 1 contains 'N/A'.

All other program-related investments. See instructions.

Table with 2 columns: Description of investment, Amount. Row 1 is empty.

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	4,923,903.
b	Average of monthly cash balances	1b	1,468,860.
c	Fair market value of all other assets	1c	2,790,628.
d	Total (add lines 1a, b, and c)	1d	9,183,391.
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	9,183,391.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	137,751.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	9,045,640.
6	Minimum investment return. Enter 5% of line 5	6	452,282.

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	452,282.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	8,937.
2b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	8,937.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	443,345.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	443,345.
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	443,345.

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	387,426.
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	387,426.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	387,426.

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				443,345.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			302,239.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 387,426.				
a Applied to 2012, but not more than line 2a			302,239.	
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				85,187.
e Remaining amount distributed out of corpus	0.			
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	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				358,158.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

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)				
<p>a Paid during the year</p> <p>DUKE UNIVERSITY BOX 90581 DURHAM, NC 27708-0581</p>	N/A	SEC. 501(C)(3)	EDUCATION	5,000.
<p>HOUSTON CHRISTIAN HIGH SCHOOL 2700 W. SAM HOUSTON PARKWAY NORTH HOUSTON, TX 77043</p>	N/A	SEC. 501(C)(3)	EDUCATION	87,500.
<p>QUILLIAN CENTER 3663 WESTCENTER DR HOUSTON, TX 77042</p>	N/A	SEC. 501(C)(3)	RELIGIOUS	6,500.
<p>GLENWOOD CEMETERY FOUNDATION 2525 WASHINGTON AVE HOUSTON, TX 77007</p>	N/A	SEC. 501(C)(3)	GENERAL FUND	2,000.
<p>TOMAGWA MINISTRIES, INC. 455 SCHOOL STREET, SUITE 30 TOMBALL, TX 77375</p>	N/A	SEC. 501(C)(3)	GENERAL FUND	2,000.
<p>Total See continuation sheet(s) ▶ 3a</p>				380,000.
<p>b Approved for future payment</p> <p>None</p>				
<p>Total ▶ 3b</p>				0.

Part IV	Capital Gains and Losses for Tax on Investment Income	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
	(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.			
1a	FIDELITY #670 (CGD)	P		
b	STATEMENT D-1	P		
c	COMMON SENSE PARTNERS II, LP (CAP GAIN)	P		
d	COMMON SENSE PARTNERS II, LP (1256 LOSS)	P		
e	COMMON SENSE PARTNERS II, LP (CAP LOSS)	P		
f	COMMON SENSE PARTNERS II, LP (1231 GAIN)	P		
g	FR XI ONSHORE AIV II, LP (CAP GAIN) #90	P		
h	FR XI ONSHORE AIV II, LP (1231 GAIN) #90	P		
i	FR XI OFFSHORE AIV, LP (CAP GAIN) #90	P		
j	FR XI-E ONSHORE AIV, LP (CAP GAIN) #90	P		
k	FR XI-E ONSHORE AIV, LP (CAP LOSS) #90	P		
l	FIRST RESERVE FUND XI, LP (CAP GAIN) #90	P		
m	FIRST RESERVE FUND XI, LP (1231 LOSS) #90	P		
n	FR XI OFFSHORE AIV, LP (CAP GAIN) #264	P		
o	FR XI ONSHORE AIV II, LP (CAP GAIN) #264	P		

	(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	355.			355.
b	1,918,248.		1,882,467.	35,781.
c	60,558.			60,558.
d	1,003.			1,003.
e			31,029.	-31,029.
f	12.			12.
g	28,767.			28,767.
h	9,071.			9,071.
i	42.			42.
j	899.			899.
k			262.	-262.
l	108,000.			108,000.
m			41,931.	-41,931.
n	13,994.			13,994.
o	4,413.			4,413.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(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	
a			355.
b			35,781.
c			60,558.
d			1,003.
e			-31,029.
f			12.
g			28,767.
h			9,071.
i			42.
j			899.
k			-262.
l			108,000.
m			-41,931.
n			13,994.
o			4,413.

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	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	

THE HELM FOUNDATION, INC.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a FR XI ONSHORE AIV II, LP (1231 GAIN) #264	P		
b FR XI-E ONSHORE AIV, LP (CAP GAIN) #264	P		
c FR XI-E ONSHORE AIV, LP (CAP LOSS) #264	P		
d FIRST RESERVE FUND XI, LP (CAP GAIN) #264	P		
e FIRST RESERVE FUND XI, LP (1231 LOSS) #264	P		
f FR XII-A BRAVO AIV, LP (CAP GAIN)	P		
g FR XII-A CHARLIE AIV, LP (CAP GAIN)	P		
h FR XII-A CHARLIE AIV, LP (1231 LOSS)	P		
i FR XII-A PARALLEL VEHICLE, LP (CAP GAIN)	P		
j FR XII-A PBF AIV, LP (CAP GAIN)	P		
k FR XII-A PBF AIV, LP (1231 LOSS)	P		
l			
m			
n			
o			

(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 20.			20.
b 437.			437.
c		128.	-128.
d 52,539.			52,539.
e		20,398.	-20,398.
f 356.			356.
g 35,623.			35,623.
h		1,274.	-1,274.
i 28,746.			28,746.
j 11,687.			11,687.
k		5.	-5.
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(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	
a			20.
b			437.
c			-128.
d			52,539.
e			-20,398.
f			356.
g			35,623.
h			-1,274.
i			28,746.
j			11,687.
k			-5.
l			
m			
n			
o			

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	297,276.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
COVENANT HOUSE TEXAS 1111 LOVETT BLVD HOUSTON, TX 77006	N/A	SEC. 501(C)(3)	GENERAL FUND	1,000.
ST. JAMES EPISCOPAL SCHOOL 1941 WEBBERVILLE RD. AUSTIN, TX 78721	N/A	SEC. 501(C)(3)	EDUCATION	12,000.
CHRISTIAN ALLIANCE FOR HUMANITARIAN AID, INC. 4401 RICE DRYER RD. PEARLAND, TX 77581	N/A	SEC. 501(C)(3)	GENERAL FUND	5,000.
ST. STEPHEN'S EPISCOPAL SCHOOL 6500 ST. STEPHEN'S DRIVE AUSTIN, TX 78746	N/A	SEC. 501(C)(3)	EDUCATION	253,000.
THE SAMARITAN CENTER 17555 EL CAMINO REAL HOUSTON, TX 77058	N/A	SEC. 501(C)(3)	GENERAL FUND	5,000.
WESLEY ACADEMY 10570 WESTPARK DRIVE HOUSTON, TX 77042	N/A	SEC. 501(C)(3)	EDUCATION	1,000.
Total from continuation sheets				277,000.

Form 990-PF Interest on Savings and Temporary Cash Investments Statement 1

Source	(a) Revenue Per Books	(b) Net Investment Income	(c) Adjusted Net Income
FIDELITY #670	131.	131.	
Total to Part I, line 3	131.	131.	

Form 990-PF Dividends and Interest from Securities Statement 2

Source	Gross Amount	Capital Gains Dividends	(a) Revenue Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income
COMMON SENSE PARTNERS II, LP FIDELITY #670 (Dividends)	4,709.	0.	4,709.	4,709.	
FIDELITY #670 (Interest from Securities)	115,022.	0.	115,022.	115,022.	
FIRST RESERVE FUND XI, LP #264	32,199.	0.	32,199.	32,199.	
FIRST RESERVE FUND XI, LP #90	809.	0.	809.	809.	
FR HORIZON AVI LP #264	1,667.	0.	1,667.	1,667.	
FR HORIZON AVI LP #90	5.	0.	5.	5.	
FR XI OFFSHORE AIV, LP #264	10.	0.	10.	10.	
FR XI OFFSHORE AIV, LP #90	496.	0.	496.	496.	
FR XI ONSHORE AIV II, LP #264	1,019.	0.	1,019.	1,019.	
FR XI ONSHORE AIV II, LP #90	4.	0.	4.	4.	
FR XI-E ONSHORE AIV, LP #264	9.	0.	9.	9.	
FR XI-E ONSHORE AIV, LP #90	5,104.	0.	5,104.	5,104.	
FR XII-A BRAVO AIV, LP	10,494.	0.	10,494.	10,494.	
FR XII-A CHARLIE AIV, LP	2,318.	0.	2,318.	2,318.	
FR XII-A PARALLEL VEHICLE, LP	3.	0.	3.	3.	
	133.	0.	133.	133.	

FR XII-A PBF AIV, LP	11.	0.	11.	11.
To Part I, line 4	174,012.	0.	174,012.	174,012.

Form 990-PF Rental Income Statement 3

Kind and Location of Property	Activity Number	Gross Rental Income
COMMON SENSE PARTNERS II, LP	1	-29.
Total to Form 990-PF, Part I, line 5a		-29.

Form 990-PF Other Income Statement 4

Description	(a) Revenue Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income
COMMON SENSE PARTNERS II, LP	52,776.	52,776.	
COMMON SENSE PARTNERS II, LP (ROYALTIES)	8,510.	8,510.	
FR XI-E ONSHORE AIV, LP #264	-1,999.	-1,999.	
FR XI OFFSHORE AIV, LP #264	14.	14.	
FIRST RESERVE FUND XI, LP #264	39,888.	39,888.	
FR XI-E ONSHORE AIV, LP #90	-4,105.	-4,105.	
FR XI OFFSHORE AIV, LP #90	28.	28.	
FIRST RESERVE FUND XI, LP #90	81,992.	81,992.	
FR XII-A CHARLIE AIV, LP	12,083.	12,083.	
COMMON SENSE PARTNERS II, LP (UBTI)	14,631.	0.	
FR XI-E ONSHORE AIV, LP #90 (UBTI)	4,932.	0.	
FIRST RESERVE FUND XI, LP #90 (UBTI)	-74,370.	0.	
FR XI-E ONSHORE AIV, LP #264 (UBTI)	2,401.	0.	
FIRST RESERVE FUND XI, LP #264 (UBTI)	-36,176.	0.	
FR XII-A CHARLIE AIV, LP (UBTI)	-9,620.	0.	
FR XI ONSHORE AIV II, LP #264 (UTBI)	3,424.	0.	
FR XII-A BRAVO AIV, LP (UBTI)	-1,385.	0.	
FR XII-A PBF AIV, LP	4,102.	4,102.	
FR XII-A PBF AIV, LP (UBTI)	4,419.	0.	
FR XI ONSHORE AIV II, LP #90 (UBTI)	7,037.	0.	
FIRST RESERVE FUND XI, LP #90 (ROYALTIES)	2.	2.	
FIRST RESERVE FUND XI, LP #264 (ROYALTIES)	1.	1.	

FR XII-A CHARLIE AIV, LP	2.	2.
Total to Form 990-PF, Part I, line 11	108,587.	193,294.

Form 990-PF	Accounting Fees			Statement	5
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
ACCOUNTING FEES	6,851.	3,426.		3,425.	
To Form 990-PF, Pg 1, ln 16b	6,851.	3,426.		3,425.	

Form 990-PF	Other Professional Fees			Statement	6
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes	
FIRST RESERVE FUND XI #90	4,640.	4,640.		0.	
FR XI ONSHORE AIV II, LP					
#90	121.	121.		0.	
FIDELITY #670	24,976.	24,976.		0.	
FR XI ONSHORE AIV II, LP					
#264	60.	60.		0.	
FIRST RESERVE FUND XI #264	2,261.	2,261.		0.	
FR XII-A ALPHA AIV, LP	1,597.	1,597.		0.	
FR XII-A BRAVO AIV, LP	4,183.	4,183.		0.	
FR XI-E ONSHORE AIV #264	142.	142.		0.	
FR XI OFFSHORE AIV, LP					
#264	824.	824.		0.	
FR HORIZON AIV, LP #264	485.	485.		0.	
FR XII-A CHARLIE AIV, LP	3,812.	3,812.		0.	
FR XII-A PBF AIV, LP	1,441.	1,441.		0.	
FR XI-E ONSHORE AIV #90	298.	298.		0.	
FR XI OFFSHORE AIV, LP #90	1,707.	1,707.		0.	
FR HORIZON AIV, LP #90	993.	993.		0.	
FR XII-A PARALLEL VEHICLE, LP	8,566.	8,566.		0.	
FR XII-A DELTA AIV, LP	1,025.	1,025.		0.	
FR XII-A MIDSTATES AIV, LP	909.	909.		0.	
To Form 990-PF, Pg 1, ln 16c	58,040.	58,040.		0.	

Form 990-PF	Taxes			Statement 7
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
FIDELITY #670-FOREIGN TAX	6,052.	6,052.		0.
PROPERTY TAX	101.	101.		0.
COMMON SENSE PARTNERS II, LP (FTC)	182.	182.		0.
FR XI OFFSHORE AIV, LP #264 (FTC)	23.	23.		0.
FR XII-A CHARLIE AIV, LP	144.	144.		0.
FR XI OFFSHORE AIV, LP #90 (FTC)	48.	48.		0.
FIRST RESERVE FUND XI #90	1.	1.		0.
FR XII-A BRAVO AIV, LP (FTC)	145.	145.		0.
To Form 990-PF, Pg 1, ln 18	6,696.	6,696.		0.

Form 990-PF	Other Expenses			Statement 8
Description	(a) Expenses Per Books	(b) Net Invest- ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
BANK SERVICE CHARGE	30.	30.		0.
DELEWARE REGISTERED AGENT FEE	387.	387.		0.
COMMON SENSE PARTNERS II, LP	28,675.	28,675.		0.
FR XI-E ONSHORE AIV, LP #264	1,034.	1,034.		0.
FR XI OFFSHORE AIV, LP #264	69.	69.		0.
FIRST RESERVE FUND XI, LP #264	22,409.	22,409.		0.
FIRST RESERVE FUND XI, LP #264 (NDE)	72.	0.		0.
FR XI-E ONSHORE AIV, LP #90	2,128.	2,128.		0.
FR XI OFFSHORE AIV, LP #90	141.	141.		0.
FIRST RESERVE FUND XI, LP #90	46,062.	46,062.		0.
FIRST RESERVE FUND XI, LP #90 (NDE)	147.	0.		0.
FR XII-A CHARLIE AIV, LP	9,245.	9,245.		0.
FR XII-A CHARLIE AIV, LP (NDE)	16.	0.		0.
FR XII-A PARALLEL VEHICLE, LP	951.	951.		0.
FR XII-A BRAVO AIV, LP	1,093.	1,093.		0.

THE HELM FOUNDATION, INC.

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FR XII-A PBF AIV, LP	92.	92.	0.
FR XI-B OFFSHORE AIV, LP #264	4.	4.	0.
FR XI-B OFFSHORE AIV, LP #90	9.	9.	0.
FR XI ONSHORE AIV II, LP #90	1.	1.	0.
FR XI ONSHORE AIV II, LP #90 (NDE)	6.	0.	0.
FR XI ONSHORE AIV II, LP #264 (NDE)	3.	0.	0.
FR XII-A ALPHA AIV, LP	3.	3.	0.
FR XII-A BRAVO AIV, LP (NDE)	1.	0.	0.
FR XII-A PARALLEL VEHICLE, LP (NDE)	1.	0.	0.
FR XII-A PBF AIV, LP (NDE)	41.	0.	0.
CONTINUING EDUCATION	470.	470.	0.
FR XII-A MIDSTATES AIV, LP	8.	8.	0.
FR XII-A ALPHA AIV, LP (NDE)	1.	0.	0.
FR XII-A DELTA AIV, LP	13.	13.	0.
To Form 990-PF, Pg 1, ln 23	113,112.	112,824.	0.

Form 990-PF	Corporate Stock	Statement	9
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Description	Book Value	Fair Market Value
CORPORATE STOCKS & ETFs (STATEMENT B)	4,247,615.	4,505,892.
Total to Form 990-PF, Part II, line 10b	4,247,615.	4,505,892.

Form 990-PF	Corporate Bonds	Statement	10
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Description	Book Value	Fair Market Value
CORPORATE & GOVERNMENT BONDS (STATEMENT A)	647,829.	629,745.
Total to Form 990-PF, Part II, line 10c	647,829.	629,745.

Form 990-PF	Other Investments	Statement	11
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Description	Valuation Method	Book Value	Fair Market Value
MUTUAL FUNDS (STATEMENT C)	FMV	346,698.	256,020.
COMMON SENSE PARTNERS II, LP	FMV	22,173.	45,298.
FIRST RESERVE FUND XI, LP	FMV	757,154.	910,709.
FIRST RESERVE FUND XII, LP	FMV	736,698.	899,210.
Total to Form 990-PF, Part II, line 13		1,862,723.	2,111,237.

Form 990-PF	Depreciation of Assets Not Held for Investment	Statement	12
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Description	Cost or Other Basis	Accumulated Depreciation	Book Value
DESK, CHAIR AND CREDENZA	4,558.	4,558.	0.
OFFICE FURNITURE	7,201.	7,201.	0.
Total To Fm 990-PF, Part II, ln 14	11,759.	11,759.	0.

2013 DEPRECIATION AND AMORTIZATION REPORT

Form 990-PF Page 1

990-PF

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
2	DESK, CHAIR AND CREDENZA	102301	200DB	7.00	17	4,558.			4,558.	4,558.		0.
4	OFFICE FURNITURE	051002	200DB	7.00	17	7,201.		2,160.	5,041.	5,041.		0.
	* Total 990-PF Pg 1 Depr					11,759.		2,160.	9,599.	9,599.	0.	0.

Helm Foundation
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 2013 Form 990-PF
 Statement A - Corporate & Government Bonds

Quantity	Security Description	End of Year Market Value
1000000	SCM COMM CBO I CORP JR SUB INCOME NT 0.000% 07/21/2011 CL D 144A (Restrict	0
23000	COMCAST CORP NEW NT 5.3% 1/15/14 FIXED	23,034
30000	BERKSHIRE HATHAWAY FIN CORP 4.85000% 01/15/2015 GTD SR NT	31,402
30000	BURLINGTON NORTHN SANTA FE CP 4.87500% 01/15/2015 NT	31,277
37000	COMCAST CORP NEW NT 6.500% 01/15/2015 MAKE WHOLE	39,232
30000	CREDIT SUISSE USA INC 4.87500% 01/15/2015 SR NT ISIN #US22541LAR42	31,343
15000	EI DU PONT DE NEMOUR NOTES 03.25000% 01/15/2015 CALL MAKE WHOLE SEDOI	15,430
37000	SUNOCO INC NTS 5.750% 01/15/2017 MAKE WHOLE	40,224
330000	ANADARKO PETE CORP SR NT 8.70000% 03/15/2019	417,803
	Total	<u>629,745</u>

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2013 Form 990-PF
Statement B - Stocks & EFTs

Quantity	Security Description	End of Year Market Value
4249	BANK OF AMERICA CORP	66,157
1300	BARCLAYS ADR-EACH CV INTO 4 ORD STK GBP0.25(JPM)	23,569
8000	GUGGENHEIM S&P GLOBAL DIVIDEND OPPORTUNITIES INDEX	105,920
4500	EGA EMERGING GLOBAL SHS TR EGSHARES EMERGING MKTS CONSUMER E	120,960
9500	GLOBAL X FUNDS GLOBAL X CHINA CONSUMER ETF	149,986
2000	GLOBAL X FDS GLOBAL X CHINA INDUSTRIALS ETF	24,520
4000	ISHARES CHINA LARGE CAP ETF	153,480
7500	ISHARES MSCI EMERGING MARKETS ETF	313,463
2000	ISHARES 1-3 YEAR TREASURY BOND ETF	168,760
8050	ISHARES MSCI EAFE ETF	540,115
1200	ISHARES RUSSELL 3000 VALUE ETF	148,080
3400	ISHARES U S REAL ESTATE ETF	214,472
1850	ISHARES U S FINANCIAL SERVICES ETF	154,919
1550	ISHARES CORE S&P SMALL-CAP ETF	169,151
5250	ISHARES EMERGING MKTS INFRASTRUCTURE ETF	179,182
5700	ISHARES MSCI ACWI ETF	328,434
2500	ISHARES MORNINGSTAR MID-CAP VALUE ETF	285,825
2700	ISHARES TR ASIA 50 INDEX ETF	129,546
1300	ISHARES INTERNATIONAL DIVIDEND ETF	49,322
600	ISHARES IBOX HIGH YIELD CORPORATE BOND ETF	55,728
7500	ISHARES MORTGAGE REAL ESTATE CAPPED ETF	86,400
200	ISHARES MBS ETF	20,914
1850	ISHARES US PREFERRED STOCK ETF	68,135
1083	MARKET VECTORS ETF TRUST GLOBAL ALTERNATIVE ENERGY ETF NEW I	60,605
422	PETROLEO BRASILEIRO SA PETROBRAS ADS EACH REP 2 COM SH	5,815
8500	POWERSHARES DWA EMERGING MARKETS MOMENTUM PORTFOLIO ISIN #US	154,445
1000	SPDR S&P 500 ETF TRUST UNIT SER 1 S&P	184,690
3700	SPDR SER TR BARCLAYS INTL CORP BD ETF	135,609
160	TOTAL SA SPON ADR EA REP 1 ORD SHS	9,803
2750	VANGUARD INTL EQUITY INDEX FDS FTSE EMERGING MKTS ETF	113,135
97	WELLS FARGO & CO NEW	4,404
1700	WISDOMTREE TRUST AUSTRALIA DIVIDEND FUND	99,042
3000	WISDOMTREE TR ASIA LOCAL DEBT FD	143,430
410	SL GREEN REALTY CORP	37,876
	Total	<u>4,505,892</u>

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2013 Form 990-PF
Statement C - Mutual Funds

<u>Quantity</u>	<u>Security Description</u>	<u>End of Year Market Value</u>
2921.445	ALPINE INTERNATIONAL REAL ESTATE EQUITY I	67,602
2009.307	THIRD AVENUE REAL ESTATE VALUE INSTL	57,908
12795.07	COLUMBIA EMERGING MARKETS CLASS Z	130,510
Total		<u><u>256,020</u></u>

STATEMENT D-1 - FIDELITY 672-692670 CAPITAL GAINS AND LOSSES

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST	GAIN (LOSS)
37.5 BARCLAYS PLC RT PUR ADR RTS EXP 10/01/20	5/6/2009	10/23/2013	198	-	198
37.5 BARCLAYS PLC RT PUR ADR RTS EXP 10/01/20	8/21/2009	10/23/2013	198	-	198
250 BARCLAYS PLC RT PUR ADR RTS EXP 10/01/20	1/6/2011	10/23/2013	1,322	-	1,322
0.3333 MARKET VECTORS ETF TRUST GLOBAL ALTEF	7/1/2013	7/1/2013	16	21	(5)
0.472 ISHARES COHEN & STEERS REIT ET	7/28/2008	1/28/2013	38	36	3
2540 ISHARES COHEN & STEERS REIT ET	12/29/2005	1/23/2013	206,824	190,055	16,769
18.656 ISHARES COHEN & STEERS REIT ET	3/30/2007	1/23/2013	1,519	1,887	(368)
19.398 ISHARES COHEN & STEERS REIT ET	7/6/2007	1/23/2013	1,580	1,815	(235)
19.418 ISHARES COHEN & STEERS REIT ET	10/2/2007	1/23/2013	1,581	1,820	(238)
1300 ISHARES COHEN & STEERS REIT ET	3/7/2008	1/23/2013	105,855	94,258	11,597
1000 ISHARES COHEN & STEERS REIT ET	7/8/2008	1/23/2013	81,427	72,103	9,324
400 ISHARES COHEN & STEERS REIT ET	7/28/2008	1/23/2013	32,571	30,286	2,284
429.53 ISHARES COHEN & STEERS REIT ET	7/28/2008	1/23/2013	34,975	32,532	2,443
35 LILLY ELI & CO	1/5/2007	4/19/2013	1,995	1,826	169
425 LILLY ELI & CO	2/1/2007	4/19/2013	24,221	22,801	1,420
430 LILLY ELI & CO	3/4/2004	4/19/2013	24,506	22,508	1,998
90 PFIZER INC	8/17/2007	4/19/2013	2,764	2,150	614
105 PFIZER INC	1/5/2007	4/19/2013	3,224	2,773	451
140 PFIZER INC	7/13/2007	4/19/2013	4,299	3,647	652
145 PFIZER INC	3/1/2007	4/19/2013	4,452	3,655	797
165 PFIZER INC	8/3/2007	4/19/2013	5,067	3,943	1,124
860 PFIZER INC	2/1/2007	4/19/2013	26,408	22,515	3,893
1230 PFIZER INC	3/4/2004	4/19/2013	37,769	30,419	7,350
5000 REYNOLDS R J TOB HLDGS INC 9.25000% 08/1	5/4/2011	8/15/2013	5,000	5,713	(713)
1000 SPDR S&P 500 ETF TRUST UNIT SER 1 S&P	8/1/2011	1/23/2013	149,133	130,953	18,180
500 SPDR S&P 500 ETF TRUST UNIT SER 1 S&P	6/28/2012	1/23/2013	74,566	65,743	8,823
500 SPDR S&P 500 ETF TRUST UNIT SER 1 S&P	10/9/2012	1/23/2013	74,566	72,242	2,324
500 VANGUARD INDEX FDS VANGUARD REIT ETF I	1/31/2013	5/31/2013	35,698	34,218	1,480
700 VANGUARD INDEX FDS VANGUARD REIT ETF I	1/31/2013	5/31/2013	49,977	47,733	2,244
1000 VANGUARD INDEX FDS VANGUARD REIT ETF I	4/5/2013	5/31/2013	71,395	71,776	(381)
91000 AETNA INC DEB 6.75000% 09/15/2013	4/29/2013	9/16/2013	91,000	92,934	(1,934)
60000 AMERICAN EXPRESS CO NT 4.87500% 07/15/20	4/29/2013	7/15/2013	60,000	60,528	(528)
100000 AVON PRODUCTS INC BOND CALL MAKE WHO	3/8/2011	3/1/2013	100,000	106,389	(6,389)
30000 CITIGROUP INC NT 5.50000% 04/11/2013ISIN #L	1/26/2011	4/11/2013	30,000	32,195	(2,195)
235000 CRICKET COMMUNICATIONS INC 7.75000% 05/	6/16/2011	5/15/2013	244,106	249,110	(5,004)
15000 FEDERAL HOME LOAN BANKS 4.00000% 01/22/	1/18/2011	1/22/2013	15,000	15,976	(976)
40000 FEDERAL HOME LOAN BANKS 2.57000% 01/28/	1/18/2011	1/28/2013	40,000	41,357	(1,357)
25000 FIRST TENN NATL CORPSR NT 4.50000% 05/15	5/4/2011	5/15/2013	25,000	25,875	(875)
150000 UNITED STATES TREAS NTS 1.37500% 01/15/20	12/28/2010	1/15/2013	150,000	151,922	(1,922)
100000 UNITED STATES TREAS NTS 0.50000% 10/15/20	12/28/2010	10/15/2013	100,000	98,481	1,519
36000 WASHINGTON MUT INC SUB NT 8.25000% 04/0	10/9/2007	3/20/2013	-	37,980	(37,980)
ADJUSTMENT			-	293	(293)
			1,918,248	1,882,467	35,781