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Return of Private Foundation

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

OMB No 1545-0052

2014

Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2014 or tax year beginning

, and ending

Name of foundation

HOWARD & KATHERINE AIBEL FOUNDATION

A Employer identification number

23-7046798

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

183 STEEP HILL ROAD

Room/suite

B Telephone number

(203) 227-0738

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

WESTON, CT 06883

C If exemption application is pending, check here ☐

G Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeD 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 foundationE 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

J Accounting method: ☒ Cash ☐ Accrual

(from Part II, col (c), line 16)

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

\$ 1,402,495. (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))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc., received

102,847.

N/A

2 Check ☒ if the foundation is not required to attach Sch B

3 Interest on savings and temporary cash investments

24,737.

24,737.

STATEMENT 1

4 Dividends and interest from securities

5a Gross rents

b Net rental income or (loss)

268,207.

6a Net gain or (loss) from sale of assets not on line 10

b Gross sales price for all assets on line 6a

980,986.

7 Capital gain net income (from Part IV, line 2)

268,207.

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

12 Total. Add lines 1 through 11

395,791.

292,944.

13 Compensation of officers, directors, trustees, etc

0.

0.

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

b Accounting fees

STMT 2

3,810.

3,810.

0.

c Other professional fees

STMT 3

10,917.

10,917.

0.

17 Interest

18 Taxes

STMT 4

3,292.

292.

0.

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 5

4,619.

4,619.

0.

24 Total operating and administrative expenses. Add lines 13 through 23

22,638.

19,638.

0.

25 Contributions, gifts, grants paid

234,815.

234,815.

26 Total expenses and disbursements

Add lines 24 and 25

257,453.

19,638.

234,815.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

138,338.

b Net investment income (if negative, enter -0-)

273,306.

c Adjusted net income (if negative, enter -0-)

N/A

914 4

Part II Balance Sheets		Beginning of year	End of year	
			(a) Book Value	(b) Book Value
Assets	1 Cash - non-interest-bearing	48,862.	64,401.	64,401.
	2 Savings and temporary cash investments	4,042.	715.	715.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 7	837,761.	845,781.	1,306,676.
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶ EXCHANGE)	8,670.	30,703.	30,703.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	899,034.	941,600.	1,402,495.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ EXCHANGE)	436.	0.	
	23 Total liabilities (add lines 17 through 22)	436.	0.	
	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	809,360.	898,597.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	89,238.	43,003.	
	30 Total net assets or fund balances	898,598.	941,600.	
	31 Total liabilities and net assets/fund balances	899,034.	941,600.	

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	898,598.
2 Enter amount from Part I, line 27a	2	138,338.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,036,936.
5 Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 6	5	95,336.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	941,600.

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 SEE SCHEDULE 2	P	VARIOUS	VARIOUS
b SEE SCHEDULE 2	P	VARIOUS	VARIOUS
c SEE SCHEDULE 2	D	VARIOUS	VARIOUS
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 526,666.		470,560.	56,106.
b 322,599.		232,764.	89,835.
c 131,721.		9,455.	122,266.
d			
e			

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			56,106.
b			89,835.
c			122,266.
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	268,207.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):	If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2013	234,317.	1,094,395.	.214106
2012	168,079.	939,902.	.178826
2011	48,525.	859,627.	.056449
2010	116,225.	825,122.	.140858
2009	357,916.	788,632.	.453844

2 Total of line 1, column (d)	2	1.044083
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	.208817
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	1,372,303.
5 Multiply line 4 by line 3	5	286,560.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,733.
7 Add lines 5 and 6	7	289,293.
8 Enter qualifying distributions from Part XII, line 4	8	234,815.

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 ☐ 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 ☐ and enter 1% of Part I, line 27b		1	5,466.
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	5,466.
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	5,466.
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	3,223.	
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	3,223.	
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	2,243.	
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 2015 estimated tax ☐ Refunded ☐	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
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. ☐ \$ 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? 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?		
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) ☐ CT		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	13	X	
14	The books are in care of ▶ <u>HOWARD J. AIBEL</u> Telephone no. ▶ <u>(203) 227-0738</u> Located at ▶ <u>183 STEEP HILL ROAD, WESTON, CT</u> ZIP+4 ▶ <u>06883</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 2014, 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 FinCEN Form 114, (formerly 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? ☐ 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 instructions)? Organizations relying on a current notice regarding disaster assistance check here	1b	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 2014?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ 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.)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2014 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 2014)	3b	N/A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b	X

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

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

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

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (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)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

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

☐ Yes ☒ No

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

6b

X

If "Yes" to 6b, file Form 8870

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

☐ Yes ☒ No

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

N/A

7b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
HOWARD J. AIBEL 183 STEEP HILL RD WESTON, CT 06883	PRESIDENT/DIRECTOR 2.00	0.	0.	0.
DAVID AIBEL 249 CONWAY ROAD MADISON, NH 03849	DIRECTOR 0.08	0.	0.	0.
DANIEL AIBEL 227 PARK AVENUE TACOMA PARK, MD 20912	DIRECTOR 0.08	0.	0.	0.
JONATHAN AIBEL 574 HARRINGTON AVENUE CONCORD, MA 01742	DIRECTOR 0.08	0.	0.	0.

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

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

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

0

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

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

Total number of others receiving over \$50,000 for professional services

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,304,448.
b	Average of monthly cash balances	1b	88,753.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,393,201.
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	1,393,201.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	20,898.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,372,303.
6	Minimum investment return. Enter 5% of line 5	6	68,615.

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	68,615.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	5,466.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	5,466.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	63,149.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	63,149.
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	63,149.

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	234,815.
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	234,815.
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	234,815.

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				63,149.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	322,422.			
b From 2010	77,133.			
c From 2011	6,888.			
d From 2012	124,185.			
e From 2013	185,733.			
f Total of lines 3a through e	716,361.			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$	234,815.			
a Applied to 2013, 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 2014 distributable amount				63,149.
e Remaining amount distributed out of corpus	171,666.			
5 Excess distributions carryover applied to 2014 (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	888,027.			
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 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	322,422.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	565,605.			
10 Analysis of line 9:				
a Excess from 2010	77,133.			
b Excess from 2011	6,888.			
c Excess from 2012	124,185.			
d Excess from 2013	185,733.			
e Excess from 2014	171,666.			

N/A

- ☐ 4942(1)(3) or ☐ 4942(1)(5)

- (4) Gross investment income

[illegible]

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 Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE SCHEDULE 3	NONE			234,815.
Total			3a	234,815.
b Approved for future payment				
NONE				
Total			3b	0.

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

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

[illegible]

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

b If "Yes," complete the following schedule.		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature of officer or trustee Howard J. Acbel Date 5/15/15 Title President

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

☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
	SUSAN L. NEVILLE	SUSAN L. NEVILLE	05/14/15		P00093422
	Firm's name ▶ DYLEWSKY, GOLDBERG & BRENNER, LLC				Firm's EIN ▶ 06-1325235
	Firm's address ▶ 830 POST ROAD EAST WESTPORT, CT 06880			Phone no. (203) 227-8101	

FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES			STATEMENT	1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	
NEUBERGER BERMAN	24,737.	0.	24,737.	24,737.		
TO PART I, LINE 4	24,737.	0.	24,737.	24,737.		

FORM 990-PF		ACCOUNTING FEES			STATEMENT	2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
ACCOUNTING	3,810.	3,810.			0.	
TO FORM 990-PF, PG 1, LN 16B	3,810.	3,810.			0.	

FORM 990-PF		OTHER PROFESSIONAL FEES			STATEMENT	3
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
ADVISORY FEE - BROKER	10,917.	10,917.			0.	
TO FORM 990-PF, PG 1, LN 16C	10,917.	10,917.			0.	

FORM 990-PF		TAXES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES		
FOREIGN TAXES	292.	292.			0.	
EXCISE TAXES	3,000.	0.			0.	
TO FORM 990-PF, PG 1, LN 18	3,292.	292.			0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ADMIN EXPENSE	4,619.	4,619.			0.
TO FORM 990-PF, PG 1, LN 23	4,619.	4,619.			0.

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	6
DESCRIPTION		AMOUNT	
UNREALIZED GAIN ON CONTRIBUTION RECEIVED		95,336.	
TOTAL TO FORM 990-PF, PART III, LINE 5		95,336.	

FORM 990-PF	CORPORATE STOCK	STATEMENT	7
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
SEE SCHEDULE 1	845,781.	1,306,676.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	845,781.	1,306,676.	

Howard and Katherine Aibel Foundation

EIN 23-7040798

Form 990PF - Part II

2014

Shares	Security	End of Year	
		Book Value	Fair Market Value
125	3M Company	9,534	20,540
250	Allergan Inc	33,724	53,148
800	Altera Corp	26,058	29,552
250	Anadarko Petroleum Corp	20,679	20,625
550	Analog Devices Inc	26,495	30,536
200	Apple Inc	10,953	22,076
400	Bristol Myers Squibb Co	17,336	23,612
400	Cabot Oil & Gas Corp	13,251	11,844
800	Coca-Cola Co	24,110	33,776
125	Cooper Companies Inc Old	7,296	20,261
1,000	Corning Inc	13,810	22,930
350	Danaher Corp	26,131	29,999
300	Deere & Co	24,953	26,541
400	E I Du Pont De Nemours & Co	19,757	29,576
600	Ebay Inc	31,042	33,672
250	Eog Resources Inc	10,615	23,018
9,200	Exelis Inc	9,818	161,276
300	First Republic Bank Sanfrancisco	11,247	15,636
800	General Electric Co	21,517	20,216
200	Hubbell Inc Class B	20,646	21,366
125	International Business	14,622	20,055
300	Invesco Ltd	10,204	11,856
750	J P Morgan Chase & Co	27,404	46,935
100	Johnson & Johnson	9,137	10,457
250	Mcdonalds Corp	15,261	23,425
500	Microsoft Corp	12,868	23,225
600	Mondelez International Inc	15,005	21,795
550	Nielsen Holdings B V	22,742	24,602
300	Nordstrom Inc	17,010	23,817
500	Oracle Corp	8,691	22,485
1,300	Pfizer Inc	30,471	40,495
125	Praxair Inc	9,310	16,195
300	Price T Rowe Group Inc	15,499	25,758
200	Procter & Gamble Co	13,206	18,218
350	Range Resources Corp	21,293	18,708
175	Rockwell Automation Inc	17,729	19,460
350	RPM International Inc	14,550	17,749

Howard and Katherine Aibel Foundation

EIN 23-7040798

Form 990PF - Part II

2014

175 Salix Pharmaceuticals Ltd	16,330	20,115
250 Sandisk Corp	18,297	24,495
275 Schlumberger Ltd	27,874	23,488
300 Sensient Technologies Corp	14,340	18,102
100 Shire PLC	18,767	21,254
400 Time Warner Inc	29,520	34,168
600 Unilever N V	22,841	23,424
1,000 Us Bancorp Del	17,815	44,950
511 Vectrus Inc	702	14,001
300 Viacom Inc	18,695	22,575
450 Wells Fargo & Co-New	6,626	24,669
	<u>845,781</u>	<u>1,306,676</u>

Howard and Katherine Aibel Foundation

EIN 23-7040798

Form 990PF-Part IV

Capital Gains (Losses)

2014

Shares	Security Description	Acquired	Sold	Proceeds	Basis	Gain (Loss)
25	3M Company	10/19/06	11/25/14	3,960.11	1,906.75	2,053.36
25	3M Company	10/19/06	04/21/14	3,463.79	1,906.75	1,557.04
25	Air Products & Chemicals Inc	10/08/13	11/25/14	3,649.65	2,571.61	1,078.04
75	Air Products & Chemicals Inc	08/28/13	11/25/14	10,948.96	7,641.32	3,307.64
50	Air Products & Chemicals Inc	10/08/13	10/10/14	6,084.72	5,143.21	941.51
50	Air Products & Chemicals Inc	08/26/13	08/06/14	6,634.22	5,192.33	1,441.89
50	Air Products & Chemicals Inc	08/26/13	04/28/14	5,814.83	5,192.32	622.51
25	Allergan Inc	08/19/13	11/03/14	4,747.99	2,221.72	2,526.27
25	Allergan Inc	08/19/13	09/29/14	4,518.42	2,221.71	2,296.71
50	Allergan Inc	08/07/14	09/29/14	9,036.84	7,615.07	1,421.77
50	Allergan Inc	08/19/13	04/29/14	8,372.75	4,443.42	3,929.33
50	Allergan Inc	09/04/13	04/29/14	8,372.76	4,445.28	3,927.48
50	Allergan Inc	10/01/13	01/22/14	5,827.46	4,534.80	1,292.66
50	Allergan Inc	11/05/13	01/22/14	5,827.45	4,470.14	1,357.31
100	Altera Corp	01/30/13	09/09/14	3,620.36	3,336.56	283.80
100	Altera Corp	06/19/14	09/09/14	3,620.37	3,490.98	129.39
100	Altera Corp	06/19/14	07/23/14	3,360.45	3,490.98	(130.53)
50	Altera Corp	01/30/13	02/27/14	1,804.75	1,668.28	136.47
50	Altera Corp	01/03/13	02/27/14	1,804.76	1,759.01	45.75
25	Anadarko Petroleum Corp	08/15/11	09/04/14	2,707.76	1,837.51	870.25
75	Anadarko Petroleum Corp	09/19/12	09/04/14	8,123.28	5,467.69	2,655.59
75	Anadarko Petroleum Corp	08/15/11	04/10/14	7,272.15	5,512.53	1,759.62
100	Analog Devices Inc	09/09/14	11/17/14	5,002.55	4,984.35	18.20
200	Analog Devices Inc	02/01/10	02/05/14	9,567.33	5,453.76	4,113.57
200	Antero Resources Corporation	05/14/14	09/30/14	11,052.65	12,400.00	(1,347.35)
105	Apple Inc	03/04/13	07/15/14	10,029.62	6,313.44	3,716.18
45	Apple Inc	11/11/11	07/15/14	4,298.41	2,464.41	1,834.00
75	ASML Holding N Vn	07/22/14	10/10/14	6,829.06	6,538.61	290.45
75	ASML Holding N Vn	04/16/14	10/10/14	6,829.05	6,049.96	779.09
125	ASML Holding N Vn	11/08/13	10/10/14	11,381.76	10,916.81	464.95
50	Atmos Energy Corp	01/02/14	08/08/14	2,394.12	2,243.64	150.48
250	Atmos Energy Corp	12/05/13	08/08/14	11,970.61	10,939.60	1,031.01
100	Atmos Energy Corp	12/20/13	08/08/14	4,788.24	4,486.58	301.66
50	Bed Bath & Beyond Inc	01/14/13	04/10/14	3,186.68	2,833.58	353.10
150	Bed Bath & Beyond Inc	02/28/12	04/10/14	9,560.05	8,965.83	594.22
100	Bed Bath & Beyond Inc	01/21/14	04/10/14	6,373.37	6,607.23	(233.86)
100	Bed Bath & Beyond Inc	02/10/14	04/10/14	6,373.37	6,461.06	(87.69)
50	Bed Bath & Beyond Inc	02/28/12	01/02/14	3,998.75	2,988.61	1,010.14
50	Bob Evans Farms Inc	12/02/13	02/10/14	2,541.83	2,755.76	(213.93)
200	Bob Evans Farms Inc	11/14/13	02/10/14	10,167.32	10,973.12	(805.80)
100	Bob Evans Farms Inc	11/27/13	01/21/14	4,715.54	5,531.01	(815.47)
100	Bristol Myers Squibb Co	03/25/14	11/13/14	5,800.35	5,079.95	720.40
150	Bristol Myers Squibb Co	08/29/13	01/16/14	8,204.91	6,312.47	1,892.44
50	Bristol Myers Squibb Co	08/20/13	01/16/14	2,734.97	2,099.22	635.75

Howard and Katherine Aibel Foundation

EIN 23-7040798

Form 990PF-Part IV

Capital Gains (Losses)

2014

Shares	Security Description	Acquired	Sold	Proceeds	Basis	Gain (Loss)
25	C R Bard Inc	03/16/09	03/25/14	3,586.23	1,873.13	1,713.10
50	C R Bard Inc	07/23/09	03/25/14	7,172.47	3,608.75	3,563.72
25	C R Bard Inc	03/16/09	03/19/14	3,621.91	1,873.13	1,748.78
100	Cabot Oil & Gas Corp	04/07/14	10/09/14	3,054.21	3,440.49	(386.28)
100	Cenovus Energy Inc	12/24/13	10/17/14	2,356.99	2,809.34	(452.35)
100	Cenovus Energy Inc	03/11/14	10/17/14	2,356.99	2,672.06	(315.07)
100	Cenovus Energy Inc	02/04/14	10/17/14	2,356.98	2,589.39	(232.41)
300	Cenovus Energy Inc	08/22/13	10/14/14	7,135.79	8,566.50	(1,430.71)
100	Cenovus Energy Inc	12/30/13	10/14/14	2,378.59	2,842.04	(463.45)
100	Cenovus Energy Inc	08/22/13	05/14/14	2,907.26	2,855.50	51.76
100	Coca-Cola Co	10/23/12	09/05/14	4,166.93	3,667.11	499.82
100	Coca-Cola Co	10/23/12	04/21/14	4,055.16	3,667.11	388.05
50	Cooper Companies Inc Old	01/07/14	11/03/14	8,196.17	6,168.43	2,027.74
50	Cooper Companies Inc Old	12/11/13	11/03/14	8,196.17	6,078.15	2,118.02
50	Cooper Companies Inc Old	01/07/14	03/07/14	6,783.29	6,168.43	614.86
300	Corning Inc	07/29/14	12/09/14	6,466.74	5,985.24	481.50
100	Corning Inc	09/24/13	04/21/14	2,108.22	1,480.45	627.77
200	Corning Inc	11/08/13	02/21/14	3,808.35	3,300.64	507.71
100	Corning Inc	09/24/13	02/21/14	1,904.18	1,480.45	423.73
400	Csx Corp	02/24/12	01/30/14	10,682.37	8,703.74	1,978.63
50	Deere & Co	01/07/14	09/11/14	4,103.40	4,530.81	(427.41)
100	E I Du Pont De Nemours & Co	11/05/12	08/27/14	6,590.89	4,415.33	2,175.56
50	E I Du Pont De Nemours & Co	01/28/14	04/07/14	3,350.69	2,978.77	371.92
100	Ebay Inc	04/10/14	08/21/14	5,655.15	5,455.18	199.97
50	EOG Resources Inc	06/30/09	04/10/14	4,894.98	1,695.22	3,199.76
1,700	Exelis Inc	12/19/95	09/02/14	29,501.31	1,943.79	27,557.52
250	Express Scripts Hldg Cocom	02/06/13	06/18/14	17,199.69	13,726.58	3,473.11
100	First Republic Bank Sanfrancisco Calif New	07/17/14	12/31/14	5,230.22	4,837.51	392.71
25	International Businessmachines Corp	08/18/09	09/22/14	4,822.79	2,924.34	1,898.45
25	International Businessmachines Corp	10/31/13	04/21/14	4,790.14	4,501.06	289.08
25	International Businessmachines Corp	10/02/13	04/21/14	4,790.15	4,640.09	150.06
25	International Businessmachines Corp	01/11/13	01/10/14	4,681.61	4,862.04	(180.43)
25	International Businessmachines Corp	09/26/13	01/10/14	4,681.61	4,766.38	(84.77)
200	Invesco Ltd	04/11/14	12/31/14	7,953.02	6,899.66	1,053.36
50	J P Morgan Chase & Co	04/14/14	12/08/14	3,133.74	2,737.59	396.15
50	J P Morgan Chase & Co	02/20/08	12/08/14	3,133.74	2,119.75	1,013.99
100	J P Morgan Chase & Co	09/24/13	01/02/14	5,819.69	5,090.56	729.13
100	Johnson & Johnson	03/03/14	11/21/14	10,796.68	9,137.13	1,659.55
25	Johnson & Johnson	03/03/14	10/03/14	2,621.88	2,284.28	337.60
25	Johnson & Johnson	03/03/14	09/11/14	2,613.69	2,284.28	329.41
50	McDonalds Corp	11/07/12	04/21/14	5,003.71	4,383.85	619.86
50	McDonalds Corp	05/17/12	01/10/14	4,787.00	4,534.21	252.79
50	Microsoft Corp	10/21/11	02/27/14	1,888.05	1,347.45	540.60
200	Microsoft Corp	02/28/13	02/27/14	7,552.21	5,585.75	1,966.46
50	Microsoft Corp	01/25/13	02/27/14	1,888.05	1,384.78	503.27

Howard and Katherine Aibel Foundation

EIN 23-7040798

Form 990PF-Part IV

Capital Gains (Losses)

2014

Shares	Security Description	Acquired	Sold	Proceeds	Basis	Gain (Loss)
100	Microsoft Corp	02/28/13	01/02/14	3,720.45	2,792.88	927.57
200	Mondelez International Inc	04/18/13	12/15/14	7,346.91	5,986.76	1,360.15
100	Mondelez International Inc	09/05/14	12/15/14	3,673.46	3,559.86	113.60
150	Nestle Sa-Sponsored Adrrepstg Regd Ord	05/29/12	03/07/14	11,329.32	8,618.33	2,710.99
200	Newell Rubbermaid Inc	06/03/14	10/30/14	6,985.40	5,815.14	1,170.26
400	Newell Rubbermaid Inc	05/07/14	10/30/14	13,970.81	11,678.24	2,292.57
200	Newell Rubbermaid Inc	05/07/14	08/07/14	6,569.63	5,839.12	730.51
700	News Corporationclass A	10/04/13	02/10/14	12,226.54	11,115.86	1,110.68
300	News Corporationclass A	10/04/13	01/22/14	4,996.32	4,763.94	232.38
300	News Corporationclass A	10/08/13	01/22/14	4,996.32	4,765.02	231.30
100	Nordson Corp	01/16/14	10/14/14	6,888.08	7,221.95	(333.87)
50	Nordson Corp	03/27/14	10/14/14	3,444.03	3,452.96	(8.93)
100	Nordson Corp	03/19/14	10/14/14	6,888.08	7,105.14	(217.06)
50	Nordson Corp	01/16/14	08/19/14	3,975.49	3,610.98	364.51
100	Novartis Ag-Sponsored Adr	11/07/11	01/14/14	8,049.95	5,548.12	2,501.83
50	Novartis Ag-Sponsored Adr	03/25/11	01/14/14	4,024.97	2,782.07	1,242.90
50	Occidental Pete Corp	11/06/12	11/14/14	4,332.69	3,980.32	352.37
50	Occidental Pete Corp	04/10/13	11/14/14	4,332.69	4,062.57	270.12
50	Occidental Pete Corp	04/10/13	10/08/14	4,694.56	4,062.56	632.00
50	Occidental Pete Corp	03/25/10	10/08/14	4,694.57	4,098.32	596.25
50	Occidental Pete Corp	03/25/10	04/21/14	4,870.89	4,098.31	772.58
25	Occidental Pete Corp	05/29/12	03/21/14	2,337.97	2,060.26	277.71
75	Occidental Pete Corp	03/25/10	03/21/14	7,013.91	6,147.47	866.44
100	Oracle Corp	06/26/14	12/18/14	4,454.21	3,999.09	455.12
100	Oracle Corp	01/03/07	12/18/14	4,454.21	1,744.33	2,709.88
100	Pfizer Inc	04/07/10	04/21/14	3,086.43	1,706.59	1,379.84
50	Price T Rowe Group Inc	08/29/13	01/03/14	4,153.39	3,536.67	616.72
100	Procter & Gamble Co	03/12/12	10/22/14	8,417.44	6,774.27	1,643.17
50	Procter & Gamble Co	03/12/12	01/03/14	4,035.93	3,387.13	648.80
50	Range Resources Corp	08/20/13	01/23/14	4,327.91	3,844.53	483.38
25	Rockwell Automation Inc	05/21/13	08/06/14	2,811.45	2,271.67	539.78
75	Rockwell Automation Inc	06/03/13	08/06/14	8,434.36	6,588.18	1,846.18
25	Rockwell Automation Inc	05/21/13	07/29/14	3,045.00	2,271.66	773.34
25	Rockwell Automation Inc	05/21/13	04/21/14	3,189.67	2,271.66	918.01
25	Rockwell Automation Inc	05/21/13	03/27/14	3,044.43	2,271.66	772.77
150	RPM International Inc	03/21/14	12/31/14	7,635.51	6,341.37	1,294.14
50	RPM International Inc	03/21/14	12/18/14	2,517.45	2,113.79	403.66
50	Sandisk Corp	07/22/14	12/31/14	4,942.29	4,725.21	217.08
50	Sandisk Corp	10/14/14	12/31/14	4,942.28	4,234.19	708.09
100	Sensient Technologies Corp	01/02/14	12/15/14	5,706.43	4,796.36	910.07
35	Sherwin Williams Co	07/18/13	04/25/14	7,003.79	5,939.06	1,064.73
25	Sherwin Williams Co	08/19/13	04/25/14	5,002.70	4,213.63	789.07
40	Sherwin Williams Co	07/18/13	02/20/14	7,721.72	6,787.50	934.22
150	Sirona Dental Systems Inc	11/25/13	08/05/14	11,976.51	10,246.08	1,730.43
150	Sirona Dental Systems Inc	01/14/14	05/08/14	11,352.46	10,309.70	1,042.76

Howard and Katherine Aibel Foundation

EIN 23-7040798

Form 990PF-Part IV

Capital Gains (Losses)

2014

Shares	Security Description	Acquired	Sold	Proceeds	Basis	Gain (Loss)
200	Symantec Corp	11/08/13	03/07/14	4,157.93	4,589.06	(431.13)
700	Symantec Corp	11/01/13	03/07/14	14,552.74	15,951.60	(1,398.86)
12	Time Inc	04/14/14	06/10/14	276.03	256.09	19.94
38	Time Inc	01/22/14	06/10/14	874.10	798.12	75.98
100	Time Warner Inc	04/14/14	07/24/14	8,359.35	6,067.06	2,292.29
150	Time Warner Inc	01/22/14	07/24/14	12,539.03	9,454.26	3,084.77
150	Time Warner Inc	01/22/14	07/23/14	12,805.09	9,454.26	3,350.83
200	Unilever N Vnew York Shs New	09/30/13	08/07/14	8,116.30	7,589.82	526.48
200	United Parcel Svc Inc Cl B	10/28/09	03/21/14	19,437.37	10,944.20	8,493.17
100	US Bancorp Del	06/02/09	04/07/14	4,209.24	1,802.42	2,406.82
100	US Bancorp Del	05/09/13	01/03/14	4,004.94	3,331.46	673.48
50	Wells Fargo & Co-New	02/12/09	12/18/14	2,749.43	775.15	1,974.28
100	Wells Fargo & Co-New	07/27/09	04/21/14	4,910.39	2,347.94	2,562.45
2,650	XYLem Inc	12/19/95	12/05/14	102,219.37	7,511.18	94,708.19
-	Vectrus Inc	01/00/00	01/00/00	2.28	-	2.28
				<u>980,985.66</u>	<u>712,778.57</u>	<u>268,207.09</u>

Recap

Short Term	526,665.72	470,559.73	56,105.99
Long Term	454,319.94	242,218.84	212,101.10
Totals	<u>980,985.66</u>	<u>712,778.57</u>	<u>268,207.09</u>

Donated Securities - Long-term

1,700	Exelis Inc	12/19/95	09/02/14	29,501.31	1,943.79	27,557.52
2,650	XYLem Inc	12/19/95	12/05/14	102,219.37	7,511.18	94,708.19
				<u>131,720.68</u>	<u>9,454.97</u>	<u>122,265.71</u>
Purchased				<u>322,599.26</u>	<u>232,763.87</u>	<u>89,835.39</u>
Total Long Term				<u>454,319.94</u>	<u>242,218.84</u>	<u>212,101.10</u>

The Howard and Katherine Aibel Foundation, Inc.

EIN #23-7046798

Form 990F - Part XV

2014

Organization	Purpose of Grant		Date
A Better Choice for Westport	Operations	100.00	03/26/14
PO Box 2153	Operations	100.00	12/06/14
Westport, CT 06880			
ACLU Foundation of CT	Operations	10,000.00	03/18/14
2074 Park Street	Operations	370.00	08/22/14
Hartford, CT 06116			
Alliance of Resident Theaters/NY	Operations	1,000.00	06/14/14
520 8th Ave			
New York, NY 10018			
Alzheimer's Disease Research Fund	Operations	100.00	07/19/14
225 N Michigan Ave, Fl 17			
Chicago, IL 60601			
American Heart Association	Operations	25.00	08/13/14
PO Box 78851			
Phoenix, AZ 85062			
AmeriCare	Operations	250.00	01/11/14
88 Hamilton Avenue			
Stamford, CT 06902			
American Red Cross	Operations	250.00	01/11/14
P.O. Box 4002018			
Des Moines, IA 50340-2018			
American Bar Foundation	Operations	500.00	03/21/14
750 N Lake Shore Drive #4th	Operations	250.00	11/11/14
Chicago, IL 60611			
American Law Institute	Operations	250.00	04/09/14
4025 Chestnut Street			
Philadelphia, PA 19104			
Americans for the Arts Fund	Operations	50.00	09/28/14
1000 Vermont Ave			
Washington DC, 20005			
Anti-Defamation League	Operations	100.00	11/25/14
1952 Whitney Avenue			

Contributions Paid

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The Howard and Katherine Aibel Foundation, Inc.

EIN #23-7046798

Form 990F - Part XV

2014

Organization	Purpose of Grant		Date
Hamden, CT 06517			
Appalachian Mountain Club	Operations	25.00	10/18/14
5 Joy St	Operations	200.00	11/08/14
Boston, MA 02108			
Aspetuck Land Trust, Inc.	Operations	40,000.00	12/11/14
P.O. Box 444	Operations	6,300.00	various
Westport, CT 06881-0444			
Ballet Etudes Company	Operations	200.00	11/30/14
509 Westport Ave			
Norwalk, CT 06851			
Boston Modern Orchestra Project	Operations	250.00	12/06/14
376 Washington Street			
Malden, MA 02148			
Brennan Center for Justice	Operations	250.00	03/26/14
161 Ave of the Americas-12th Floor			
New York, NY 10213-1125			
Broadway Cares/Equity Fights Aids	Operations	250.00	05/14/14
165 West 46th Street, Suite 1300			
New York, NY 10036			
Carnegie Hall Society Inc.	Operations	150.00	10/11/14
881 7th Ave			
New York, NY 10019			
Catholic Medical Mission Board	Operations	100.00	08/09/14
10 West 17th Street	Operations	100.00	11/08/14
New York, NY 10011			
City Bar Fund	Operations	100.00	11/08/14
42 West 44th Street			
New York, NY 10036			
Covenant Home	Operations	15.00	04/16/14
PO Box 96708			
Washington, DC 20090			

Contributions Paid

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The Howard and Katherine Aibel Foundation, Inc.

EIN #23-7046798

Form 990F - Part XV

2014

Organization	Purpose of Grant		Date
CT Audubon Society	Operations	100.00	03/26/14
2325 Burr Street	Operations	50.00	11/15/14
Fairfield, CT 06824			
CT Food Bank	Operations	250.00	03/26/14
150 Bradley Street			
East Haven, CT 06512			
CT Fund for the Environment	Operations	250.00	03/21/14
142 Temple Street, Suite 305		100.00	03/26/14
New Haven, CT 06510			
CTL CV Education Fund	Operations	100.00	04/30/14
553 Farmington Ave			
Hartford, CT 06105			
Cultural Alliance of Fairfield County	Operations	1,000.00	11/22/14
70 Sanford Street			
Fairfield, CT 06824			
Disabled American Veterans	Operations	25.00	08/02/14
63 Smith Street	Operations	25.00	12/06/14
Derby, CT 06418			
Doctors Without Borders USA	Operations	250.00	05/14/14
333 7th Ave, 2nd Floor			
New York, NY 10001-5004			
Drug Policy Alliance	Operations	100.00	07/12/14
131 West 33rd Street			
New York, NY 10013			
Earth Place	Operations	500.00	05/14/14
Box 165			
Westport, CT 06880			
Easter Seals	Operations	20.00	10/18/14
PO Box 320186			
Fairfield, CT 06825			
Food & Water Watch	Operations	100.00	07/12/14
1616 Street			

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The Howard and Katherine Aibel Foundation, Inc.

EIN #23-7046798

Form 990F - Part XV

2014

Organization	Purpose of Grant		Date
Washington, DC 20036			
Friends of Lachat 242 Weston Road Weston, CT 06883	Operations	20.00	07/31/14
Friends of the UUA 25 Beacon Street Boston, MA 02108	Operations	100.00	03/26/14
Friends of Weston Library 56 Norfield Rd Weston, CT 06883	Operations	250.00	04/02/14
Good Speed Opera House Foundation Post Office Box A East Haddam, CT 06423	Operations	500.00	11/18/14
Goodwill of Western CT 165 Ocean Terrace Bridgeport, CT 06605	Operation	100.00	03/26/14
Greater Bridgeport Youth Orchestras P.O. Box 645 Fairfield, CT 06824	Operations	250.00	04/02/14
Harvard Magazine P.O. Box 849100 Boston, MA 02284-9100	Operations	150.00 100.00	03/16/14 10/11/14
Harvard University Associates Program 124 Mount Auburn Street Cambridge, MA 02138	Operations	4,125.00	10/11/14
Homes With Hope 49 Richmondville Ave, Suite 112 Westport, CT 06880	Operations	250.00	09/14/14
Human Rights First 333 Seventh Ave New York, NY 10017	Operations	250.00	01/01/14

The Howard and Katherine Aibel Foundation, Inc.

EIN #23-7046798

Form 990F - Part XV

2014

Organization	Purpose of Grant		Date
Levitt Pavilion 260 South Compo Road Westport, CT 06880	Operations	250.00	12/24/14
Long Wharf Theatre 222 Sargent Drive New Haven, CT 06511	Operations	250.00	12/18/14
March of Dimes 1275 Mamaroneck Avenue White Plains, NY 10605	Operations Operations	35.00 30.00	06/14/14 01/11/14
LWV of Weston Education Fund PO Box 1081 Weston, CT 06883	Operations	50.00	03/26/14
Meadville Lombard Theological School 610 South Michigan Ave Chicago, IL 60605	Operations	1,000.00	10/11/14
Memorial Sloan Kettering Cancer Center 1275 York Ave New York, NY 10065	Operations	250.00	07/02/14
Metropolitan Opera Lincoln Center New York, NY 10023	Operations	750.00	04/02/14
Music for Youth, Inc PO Box 403 Westport, CT 06881	Operations	2,500.00 100.00	03/15/14 04/23/14
National Geographic Society PO Box 62130 Tampa, FL 33662	Operations	25.00	10/04/14
NAACP Legal Defense & Ed Fund 99 Hudson Street, Suite 1600 New York, NY 10013	Operations Operations	100.00 150.00	04/21/14 07/02/14
National MS Society 733 Third Ave, 3rd Fl	Operations Operations	100.00 100.00	04/21/14 07/19/14

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The Howard and Katherine Aibel Foundation, Inc.

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2014

Organization	Purpose of Grant		Date
New York, NY 10007	Operations	150.00	10/04/14
National Park Foundation P.O. Box 17394 Baltimore, MD 21298	Operations	100.00	03/26/14
National Resources Defense Council 40 West 20th Street New York, NY 10011	Operations Operations	250.00 1,000.00	11/08/14 12/13/14
National September 11th Memorial One Liberty Plaza, 20th Floor New York, NY 10006	Operations	100.00	07/19/14
Neighborhood Studios of Fairfield County 391 E. Washington Ave Bridgeport, CT 06608	Operations	250.00	06/14/14
Open Door Shelter 4 Merritt Street Norwalk, CT 06854	Operations	100.00	04/21/14
Person to Person 1854 Post Road Darien, CT 06820	Operations	1,000.00	04/23/14
Planned Parenthood Federation of America 44 West, 33rd Street New York, NY 10001	Operations	250.00	04/21/14
Police Benevolent Association PO Box 1182 Weston, CT 06883	Operations	100.00	01/02/14
Poly Prep Country Day School 9216 Seventh Ave Brooklyn, NY 11228	Operations	2,500.00	04/09/14
Quick Center for the Arts 1073 N. Benson Road Fairfield, CT 06824	Operations	250.00	06/14/14

The Howard and Katherine Aibel Foundation, Inc.

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2014

Organization	Purpose of Grant		Date
Religious Institute	Operations	250.00	06/14/14
21 Charles Street	Operations	1,000.00	12/17/14
Westport, CT 06880			
Sacred Heart University	Operations	10,000.00	03/21/14
5151 Park Ave			
Fairfield, CT 06825			
School of Social Work at NYU	Operations	10,000.00	04/16/14
New York University			
New York, NY 10112			
Sierra Club Foundation	Operations	1,500.00	01/11/14
85 Second Street			
San Francisco, CA 94105			
Silver Hill Hospital	Operations	250.00	11/08/14
208 Valley Road			
New Canaan, CT 06840			
SPCA International	Operations	25.00	08/13/14
POB 92240			
Washington, DC 20090			
Special Olympics CT	Operations	25.00	04/21/14
P.O. Box 4000	Operations	25.00	06/14/14
Hamden, CT 06514	Operations	100.00	07/19/14
Susan Fund	Operations	250.00	11/22/14
8 Hilly Field Lane			
Westport, CT 06880-2916			
The Actors' Fund of America	Operations	75.00	03/26/14
729 Seventh Ave, 10th floor	Operations	75.00	07/19/14
New York, NY 10019			
Theatre Communication Group	Operations	19.95	05/14/14
520 8th Ave			
New York, NY 10138			
The Nature Conservancy in CT	Operations	500.00	04/16/14
55 High Street	Operations	250.00	12/18/14

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The Howard and Katherine Aibel Foundation, Inc.

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2014

Organization	Purpose of Grant		Date
Middletown, CT 06457			
UJA/Federation 130 East 59th Street New York, NY 10022	Operations	250.00	09/28/14
Unitarian Church in Westport 10 Lyons Plains Road Westport, CT 06680	Operations	19,850.00	various
Unitarian Universalist Service 25 Beacon Street Boston, MA 02108	Operations	100.00	08/02/14
	Operations	500.00	08/02/14
United States Olympic Committee PO Box 7010 Albea Lee, MN 56007	Operations	25.00	04/02/14
	Operations	100.00	07/12/14
	Operations	100.00	08/16/14
US Fund for UNICEF 125 Maiden Lane New York, NY 10038	Operations	50.00	04/21/14
	Operations	100.00	08/13/14
	Operations	50.00	11/22/14
US Holocaust Museum 100 Raoul Wallenberg Place Washington, CT 20024	Operations	100.00	04/21/14
	Operations	100.00	11/01/14
Vineyard Theatre 108 E 15th Street New York, NY 10003	Operations	250.00	12/06/14
Visiting Nurse & Hospice P.O. Box 489 Wilton, CT 06897	Operations	100.00	04/21/14
	Operations	100.00	11/22/14
Weston Education Foundation PO Box 1093 Weston, CT 06883	Operations	50.00	12/13/14
Weston Emergency Medical Service P.O. Box 1163 Weston, CT 06883	Operations	250.00	01/02/14

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The Howard and Katherine Aibel Foundation, Inc.

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2014

Organization	Purpose of Grant		Date
Weston Emergency Medical Service P.O. Box 1163 Weston, CT 06883	Operations	250.00	10/18/14
Weston Volunteer Fire Dept. P.O. Box 1163 Weston, CT 06883	Operations	250.00	03/26/14
Weston Warm Up Fund PO Box 1254 Weston, CT 06883	Operations	250.00	11/30/14
Weston Historical Society P O. Box 1092 Weston, CT 06883	Operations	250.00	12/13/14
Westport Arts Center 51 Riverside Avenue Westport, CT 06880	Operations Operations Operations	3,000.00 130.00 10,000.00	03/21/14 04/02/14 12/18/14
Westport-Weston 14 Allen Raymond Ln Westport, CT 06880	Operations Operations	250.00 250.00	05/07/14 09/22/14
Westport Country Playhouse 25 Powers CT Westport, CT 06880	Operations Operations	10,000.00 26,500.00	07/01/14 12/18/14
Westport Library Associates 20 Jesup Road Westport, CT 06880-4329	Operations	2,500.00	04/21/14
WNET NY Public Media 825 Eighth Avenue New York, NY 10019	Operations	2,500.00	03/26/14
WSHU 5151 Park Avenue Fairfield, CT 06432	Operations	50,000.00	12/10/14
World Wildlife Fund	Operations	25.00	04/16/14

Contributions Paid

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The Howard and Katherine Aibel Foundation, Inc.

EIN #23-7046798

Form 990F - Part XV

2014

Organization

Purpose of Grant

Date

PO Box 96555
Washington, DC 20077

Wounded Warrior Project
1120 G Street NW
Washington, DC 20005

Operations

250.00

01/11/14

Total.

234,814.95