Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No 1545-0052

2014

Open to Public Inspection

ENVELOPE POSTMARK DATE MAR 14 2016

SCANNED MAR 22 2016

For calendar year 2014 or tax year beginning 05/01 , 2014, and ending 04/30, 2015

Name of foundation: WING-BENJAMIN TRUST FUND U/W 10 -0016800

A Employer identification number: 01-6007288

Number and street (or P.O box number if mail is not delivered to street address): KEYBANK 4900 TIEDEMAN RD. OH-01-49-0150

Room/suite:

B Telephone number (see instructions): 207-623-5527

City or town, state or province, country, and ZIP or foreign postal code: BROOKLYN, OH 44144-2302

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 change

D 1 Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

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

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

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶ $ 1,007,460.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis)

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	24,434.	24,434.		STMT 1
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	87,485.			
	b	Gross sales price for all assets on line 6a 96,291.				
	7	Capital gain net income (from Part IV, line 2)		87,485.		
	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) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	111,919.	111,919.		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	11,940.	8,955.		2,985.
	14	Other employee salaries and wages		NONE	NONE	
	15	Pension plans, employee benefits		NONE	NONE	
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STMT 2	1,000.	NONE	NONE	1,000.
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STMT 3	2,361.	274.		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings		NONE	NONE	
	22	Printing and publications		NONE	NONE	
	23	Other expenses (attach schedule) STMT 4	130.			130.
	24	**Total operating and administrative expenses.** Add lines 13 through 23	15,431.	9,229.	NONE	4,115.
	25	Contributions, gifts, grants paid	37,950.			37,950.
	26	**Total expenses and disbursements** Add lines 24 and 25	53,381.	9,229.	NONE	42,065.
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	58,538.			
	b	**Net investment income** (if negative, enter -0-)		102,690.		
	c	**Adjusted net income** (if negative, enter -0-)				

JSA **For Paperwork Reduction Act Notice, see instructions.**

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Part II **Balance Sheets**		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶			
		Less. allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less. allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less. allowance for doubtful accounts ▶ NONE			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) STMT 5	953,524.	1,012,061.	1,007,460.
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule)			
	14	Land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers - see the instructions Also, see page 1, item I)	953,524.	1,012,061.	1,007,460.
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		NONE	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, ▶ ☒ **check here and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds	953,524.	1,012,061.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	953,524.	1,012,061.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	953,524.	1,012,061.	

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	953,524.
2	Enter amount from Part I, line 27a	2	58,538.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,012,062.
5	Decreases not included in line 2 (itemize) ▶ROUNDING	5	1.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,012,061.

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	PUBLICLY TRADED SECURITIES			
b	OTHER GAINS AND LOSSES			
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	8,675.		8,806.	-131.
b	87,616.			87,616.
c				
d				
e				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				-131.
b				87,616.
c				
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	87,485.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

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

1 Enter the appropriate amount in each column for each year; see 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	32,756.	957,454.	0.034212
2012	38,346.	913,393.	0.041982
2011	44,086.	898,379.	0.049073
2010	44,831.	912,612.	0.049124
2009	43,626.	851,633.	0.051226

2	**Total** of line 1, column (d)	2	0.225617
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.045123
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	980,823.
5	Multiply line 4 by line 3	5	44,258.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,027.
7	Add lines 5 and 6	7	45,285.
8	Enter qualifying distributions from Part XII, line 4	8	42,065.

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	2,054.
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	
3	Add lines 1 and 2 . . .			3	2,054.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-) . . .			4	NONE
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0- . . .			5	2,054.
6	Credits/Payments:				
a	2014 estimated tax payments and 2013 overpayment credited to 2014 . . .	6a	1,868.		
b	Exempt foreign organizations - tax withheld at source . . .	6b	NONE		
c	Tax paid with application for extension of time to file (Form 8868) . . .	6c	NONE		
d	Backup withholding erroneously withheld . . .	6d			
7	Total credits and payments. Add lines 6a through 6d . . .			7	1,868.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached . . .			8	3.
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** . . . ▶			9	189.
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** ▶ NONE **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? . . .	1a		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*	1b		X
c	Did the foundation file **Form 1120-POL** for this year? . . .	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ ________ (2) On foundation managers. ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . *If "Yes," attach a detailed description of the activities*	2		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* . . .	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year? . . .	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? . . .	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . *If "Yes," attach the statement required by General Instruction T*	5		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? . . .	6	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*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ ME			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation* . . .	8b	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* . . .	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses* . . .	10		X

Part VII-A Statements Regarding Activities *(continued)*

		Yes	No
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?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ KEYBANK, NA Telephone no. ▶ (216) 813-4549

Located at ▶ 4900 TIEDEMAN, OH-01-49-0150, BROOKLYN, OH ZIP+4 ▶ 44144

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

		Yes	No
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?	16		X
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 ▶			

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)?	1b		X
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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 ▶ 2939 , , ,			
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		X
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		
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

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

			Yes	No
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)?	5b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No *If "Yes," attach the statement required by Regulations section 53 4945-5(d)*			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? *If "Yes" to 6b, file Form 8870*	6b		X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
KEYBANK 286 WATER ST , 3RD FLR, AUGUSTA, ME 04330	TRUSTEE 1	11,940	-0-	-0-

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

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

Total number of other employees paid over $50,000 ▶ NONE

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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 (see instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		NONE
Total number of others receiving over $50,000 for professional services ▶		NONE

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 NONE	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 NONE	
2	
All other program-related investments. See instructions 3 NONE	
Total. Add lines 1 through 3 ▶	

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	995,759.
b	Average of monthly cash balances	1b	NONE
c	Fair market value of all other assets (see instructions)	1c	NONE
d	**Total** (add lines 1a, b, and c)	1d	995,759.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	995,759.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	14,936.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	980,823.
6	**Minimum investment return.** Enter 5% of line 5	6	49,041.

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	49,041.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	2,054.		
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	2,054.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	46,987.
4	Recoveries of amounts treated as qualifying distributions			4	NONE
5	Add lines 3 and 4			5	46,987.
6	Deduction from distributable amount (see instructions)			6	NONE
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	46,987.

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	42,065.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	42,065.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	N/A
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	42,065.

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					46,987.
2 Undistributed income, if any, as of the end of 2014					
a Enter amount for 2013 only				16,882.	
b Total for prior years 20 12 ,20 ,20			NONE		
3 Excess distributions carryover, if any, to 2014:					
a From 2009	NONE				
b From 2010	NONE				
c From 2011	NONE				
d From 2012	NONE				
e From 2013	NONE				
f **Total** of lines 3a through e		NONE			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 42,065.					
a Applied to 2013, but not more than line 2a				16,882.	
b Applied to undistributed income of prior years (Election required - see instructions)			NONE		
c Treated as distributions out of corpus (Election required - see instructions)		NONE			
d Applied to 2014 distributable amount					25,183.
e Remaining amount distributed out of corpus		NONE			
5 Excess distributions carryover applied to 2014 *(If an amount appears in column (d), the same amount must be shown in column (a).)*		NONE			NONE
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5		NONE			
b Prior years' undistributed income. Subtract line 4b from line 2b			NONE		
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			NONE		
d Subtract line 6c from line 6b. Taxable amount - see instructions			NONE		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount - see instructions					
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015					21,804.
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)		NONE			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)		NONE			
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a		NONE			
10 Analysis of line 9.					
a Excess from 2010	NONE				
b Excess from 2011	NONE				
c Excess from 2012	NONE				
d Excess from 2013	NONE				
e Excess from 2014	NONE				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling . . . . ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed .					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon a "Assets" alternative test - enter (1) Value of all assets . . .					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b "Endowment" alternative test-enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . . .					
c "Support" alternative test - enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization.					
(4) Gross investment income .					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

SEE STATEMENT 7

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines:

SEE ATTACHED STATEMENT FOR LINE 2

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

SEE ATTACHED STATEMENT FOR LINE 2

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 ATTACHED Stmnt 8	NONE	PUBLIC	SEE ATTACHED	37,950.
Total ▶ **3a**				37,950.
b Approved for future payment				
Total ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	24,434.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	87,485.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				111,919.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . . . 13 111,919.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
	NOT APPLICABLE

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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

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

▶ James R Freedline Jr | 03/11/2016 | ▶Vice President

Signature of officer or trustee | Date | Title

KEYBANK BY:J R FREEDLINE

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
COMMON TRUST FUNDS	16,082.	16,082.
MUTUAL FUNDS	8,329.	8,329.
MONEY MARKET	23.	23.
TOTAL	24,434.	24,434.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE (NON-ALLOC	1,000.			1,000.
TOTALS	1,000.	NONE	NONE	1,000.

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
PRIOR YEAR PAYMENT	686.	
CURRENT YEAR ESTIMATES	1,401.	
FOR TAX W/H ON MUT FUNDS	274.	274.
TOTALS	2,361.	274.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	CHARITABLE PURPOSES
PROBATE COURT COSTS	130.	130.
TOTALS	130.	130.

BK-RG-OFF-ACCOUNT	ACCOUNT NAME	TAX ANALYST/NAME	RUN DATE 2015-05-14
101-200-24200-0016800	WING-BENJAMIN TR FUND PFDN	Judy L Lowther	BUS DATE 2015-05-13
FISCAL YEAR CODE 0430	AS OF 04-30-2015		PAGE 2

CUSIP	ASSET NAME	PRINCIPAL MV	INCOME MV	TAX COST	UNITS
147993D89	KT DIVERSIFIED EQUITY FUND	264,152.54	0.00	293,190.97	926.102
194198917	KT FIXED INCOME FUND	95,824.73	0.00	89,865.57	14,207.833
1941989B5	KT SMALL CAP FUND	54,409.94	0.00	56,276.01	348.049
464287234	ISHARES MSCI EMERGING MKTS INDEX CLOSED-END FUND	59,721.84	0.00	50,442.71	1,393.000
7495200A1	KT SHORT TERM DEPOSIT FUND	2,521.86	18,942.28	21,464.14	21,464.140
749520953	KT VALUE EQUITY FUND	31,163.28	0.00	36,244.84	60.929
880208400	TEMPLETON GLOBAL BOND FUND OPEN-END FUND ADV CL	111,420.63	0.00	102,762.38	8,963.848
998154223	CHARITABLE INTL EQUITY FUND	61,503.08	0.00	59,016.07	2,593.972
998154231	CHARITABLE MID CAP FUND	129,300.16	0.00	140,151.17	496.491
998155139	CHARITABLE INTERMEDIATE TERM FIXED INCOME FUND	178,490.03	0.00	162,647.61	8,631.505
	*** TOTAL ***	988,513.09	18,942.28	1,012,061.47	59,085.869

Stmnt 5.

GAINS AND LOSSES FROM PASS-THRU ENTITIES

NET SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS AND OTHER FIDUCIARIES

COMMON TRUST FUNDS	13,052.00	
TOTAL NET SHORT-TERM GAIN OR LOSS (ROUNDED)		13,052.00

NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS AND OTHER FIDUCIARIES

COMMON TRUST FUNDS	74,564.00	
TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)		74,564.00

STATEMENT 6

FORM.990PF, PART XV - LINES 2a - 2d
===================================

RECIPIENT NAME:
  CHRIS COOK
ADDRESS:
  KEYBANK, 286 WATER ST., 3RD FLR
  AUGUSTA, ME 04330
FORM, INFORMATION AND MATERIALS:
  LETTER STATING QUALIFICATIONS AND NEED
SUBMISSION DEADLINES:
  NONE
RESTRICTIONS OR LIMITATIONS ON AWARDS:
  NONE

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TAX                                                                                                EDIT
CODE/DATE TRANSACTIONS                                        TAXABLE       INCOME     PRINCIPAL   NUMBER
--------- ------------                                     ------------  ------------  ------------  ----------

25   TRUSTEE/EXECUTOR FEES-INCOME (ALLOCABLE) (CONTINUED)
11/17/14  FEES BY DEDUCTION FOR SERVICES PROVIDED               -494 33      -494.33                1411000004
          TR TRAN#=001141882501    TR CD=57    REG=     PORT=INC

12/15/14  FEES BY DEDUCTION FOR SERVICES PROVIDED               -499 39      -499 39                1412000032
          TR TRAN#=001250525001    TR CD=57    REG=     PORT=INC

01/15/15  FEES BY DEDUCTION FOR SERVICES PROVIDED               -496 31      -496 31                1501000035
          TR TRAN#=001422247901    TR CD=57    REG=     PORT=INC

02/17/15  FEES BY DEDUCTION FOR SERVICES PROVIDED               -489.87      -489 87                1502000015
          TR TRAN#=001530463101    TR CD=57    REG=     PORT=INC

03/16/15  FEES BY DEDUCTION FOR SERVICES PROVIDED               -503.29      -503 29                1503000028
          TR TRAN#=001642366401    TR CD=57    REG=     PORT=INC

04/15/15  FEES BY DEDUCTION FOR SERVICES PROVIDED               -502.19      -502 19                1504000020
          TR TRAN#=001780899201    TR CD=57    REG=     PORT=INC
                                                           ------------  ------------  ------------
          TOTAL CODE 25 - TRUSTEE/EXECUTOR FEES-INCOME (ALLOCABLE)  -5969 84   -5969 84          0 00
                                                           ============  ============  ============


102   CHARITABLE DEDUCTION - CURRENT INCOME

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -2500 00                  -2500 00   1405000003
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  JOB FOR M
          AINE'S GRADUATES
          PAID TO
                   JOB FOR MAINE'S GRADUATES
          TR TRAN#=000440928601    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -4000 00                  -4000 00   1405000004
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  VOLUNTEER
          S OF AMERICA
          PAID TO
                   VOLUNTEERS OF AMERICA
          TR TRAN#=000440928701    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -3000 00                  -3000 00   1405000005
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  FRIENDS O
          F FORT KNOX
          PAID TO
                   FRIENDS OF FORT KNOX
          TR TRAN#=000440928801    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -3000 00                  -3000 00   1405000006
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  UNITED WA
          Y GREATER PORTLAND
          PAID TO
                   UNITED WAY GREATER PORTLAND
          TR TRAN#=000440928901    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -2500 00                  -2500.00   1405000007
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  SWEETSER
          PAID TO
                   SWEETSER
          TR TRAN#=000440929001    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                    -500 00                   -500 00   1405000008
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  AMHC (ATL
          C)
          PAID TO
                   AMHC (ATLC)
          TR TRAN#=000440929101    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                    -950 00                   -950 00   1405000009
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  HOSPICE O
          F SOUTHERN ME
          PAID TO
                   HOSPICE OF SOUTHERN ME
          TR TRAN#=000440929201    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -1000.00                  -1000 00   1405000010
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  FERRY BEA
          CH ECOLOGY SCHOOL
          PAID TO.
                   FERRY BEACH ECOLOGY SCHOOL
          TR TRAN#=000440929301    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -3000 00                  -3000 00   1405000011
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  YMCA OF C
          AMP MAINE
          PAID TO
                   YMCA OF CAMP MAINE
          TR TRAN#=000440929401    TR CD=78    REG=     PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                   -1000 00                  -1000 00   1405000012
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  THE CROMW
          ELL CENTER
          PAID TO.
                   THE CROMWELL CENTER
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Stmt 8

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TAX                                                                                                   EDIT
CODE/DATE TRANSACTIONS                                         TAXABLE        INCOME     PRINCIPAL   NUMBER
--------- ------------                                      ------------  ------------  ------------ ----------

102   CHARITABLE DEDUCTION - CURRENT INCOME (CONTINUED)
          TR TRAN#=000440929501    TR CD=78     REG=      PORT=PRIN

05/01/14  TRUST CHARITABLE CASH CONTRIBUTION                     -2500 00                  -2500 00  1405000013
          AUTHORIZED GRANT\FROM WING-BENJAMIN TRUST\PAID TO  BANGOR PU
          BLIC LIBRARY
          PAID TO.
                  BANGOR PUBLIC LIBRARY
          TR TRAN#=000440929601    TR CD=78     REG=      PORT=PRIN

05/13/14  TRUST CHARITABLE CASH CONTRIBUTION                     -1000 00      -1000 00                1405000042
          UNIVERSITY OF MAINE\SCHOLARSHIP AWARD\SPRING 2014 SEMESTER\M
          ICHAEL WOODS ID#0776203\NPTAC 5/1/14\PAID TO  UNIVERSITY OF
          MAINE
          PAID TO.
                  UNIVERSITY OF MAINE
          TR TRAN#=000485261101    TR CD=78     REG=      PORT=INC

06/10/14  TRUST CHARITABLE CASH CONTRIBUTION                     -5000 00                  -5000.00  1406000007
          CHARITABLE CONTRIBUTION\PAID TO  AMERICAN RED CROSS OF MAINE
          PAID TO
                  AMERICAN RED CROSS OF MAINE
          TR TRAN#=000582679301    TR CD=78     REG=      PORT=PRIN

08/19/14  TRUST CHARITABLE CASH CONTRIBUTION                     -1000 00      -1000 00                1408000005
          PORTLAND MUSEUM OF ART\CHARITABLE DONATION\PAID TO  PORTLAND
           MUSEUM OF ART
          PAID TO.
                  PORTLAND MUSEUM OF ART
          TR TRAN#=000827265901    TR CD=78     REG=      PORT=INC

08/19/14  TRUST CHARITABLE CASH CONTRIBUTION                     -2000 00      -2000 00                1408000006
          MAINE AUDUBON\CHARITABLE DONATION\PAID TO  MAINE AUDUBON
          PAID TO
                  MAINE AUDUBON
          TR TRAN#=000827266001    TR CD=78     REG=      PORT=INC

08/19/14  TRUST CHARITABLE CASH CONTRIBUTION                      -500 00       -500.00                1408000007
          CORNERSPRING MONTESSORI\CHARITABLE DONATION\PAID TO  CORNERS
          PRING MONTESSORI
          PAID TO
                  CORNERSPRING MONTESSORI
          TR TRAN#=000827266201    TR CD=78     REG=      PORT=INC

08/19/14  TRUST CHARITABLE CASH CONTRIBUTION                      -500 00                    -500 00  1408000011
          ORION PAC\CHARITABLE DONATION\PAID TO  ORION PAC
          PAID TO
                  ORION PAC
          TR TRAN#=000827266301    TR CD=78     REG=      PORT=PRIN

08/19/14  TRUST CHARITABLE CASH CONTRIBUTION                     -1500 00                  -1500.00  1408000012
          PINE TREE HOSPICE\CHARITABLE DONATION\PAID TO  PINE TREE HOS
          PICE
          PAID TO
                  PINE TREE HOSPICE
          TR TRAN#=000827266401    TR CD=78     REG=      PORT=PRIN

08/19/14  TRUST CHARITABLE CASH CONTRIBUTION                     -1500 00                   -1500 00  1408000013
          THE SUMMER CAMP\CHARITABLE DONATION\PAID TO  THE SUMMER CAMP
          PAID TO
                  THE SUMMER CAMP
          TR TRAN#=000827266501    TR CD=78     REG=      PORT=PRIN

08/19/14  TRUST CHARITABLE CASH CONTRIBUTION                     -1000 00                   -1000 00  1408000014
          THE PROGRESS CENTER\CHARITABLE DONATION\PAID TO  THE PROGRES
          S CENTER
          PAID TO
                  THE PROGRESS CENTER
          TR TRAN#=000827266601    TR CD=78     REG=      PORT=PRIN
                                                          ------------  ------------  ------------
          TOTAL CODE 102 - CHARITABLE DEDUCTION - CURRENT INCOME   -37950 00      -4500 00     -33450 00
                                                          ============  ============  ============

34    TAX PREPARATION FEE (NON-ALLOCABLE)

08/27/14  TAX PREPARATION FEE                                     -500 00       -500 00                1408000009
          TR TRAN#=000846464101    TR CD=69     REG=      PORT=INC

08/27/14  TAX PREPARATION FEE                                     -500.00                     -500 00  1408000016
          TR TRAN#=000846464301    TR CD=69     REG=      PORT=PRIN
                                                          ------------  ------------  ------------
          TOTAL CODE 34 - TAX PREPARATION FEE (NON-ALLOCABLE)    -1000.00       -500.00       -500.00
                                                          ============  ============  ============

149   BENEFICIARY DISTRIBUTIONS
          DISTRIBUTIONS NOT MATCHED TO BENEFICIARY
          ----------------------------------------
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Stmnt 8