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Form 990-PF

Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 6/01, 2014, and ending 5/31, 2015

The DEKA Foundation
340 Commercial Street
Manchester, NH 03101A Employer identification number
27-1188399B Telephone number (see instructions)
603-669-5139

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

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

I Fair market value of all assets at end of year (from Part II, column (c), line 16)
\$ 11,324,367.

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

C If exemption application is pending, check here ☐D 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

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

1 Contributions, gifts, grants, etc. received (attach schedule)

2 Ck ☒ if the foundn is not required to attach Sch B

3 Interest on savings and temporary cash investments

47,662.

47,662.

N/A

4 Dividends and interest from securities

97,495.

97,495.

5a Gross rents
b Net rental income or (loss)

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

324,253.

b Gross sales price for all assets on line 6a 5,687,175.

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

324,253.

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)

See Statement 1

2,177.

12 Total. Add lines 1 through 11

471,587.

469,410.

13 Compensation of officers, directors, trustees, etc

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach sch)

c Other prof fees (attach sch) See St 2

26,687.

26,687.

17 Interest

18 Taxes (attach schedule)(see instrs) See Stm 3

11,101.

1,101.

19 Depreciation (attach sch) and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

See Statement 4

20.

20.

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

37,808.

27,808.

25 Contributions, gifts, grants paid Part XV

25,000.

25,000.

26 Total expenses and disbursements. Add lines 24 and 25

62,808.

27,808.

25,000.

27 Subtract line 26 from line 12:

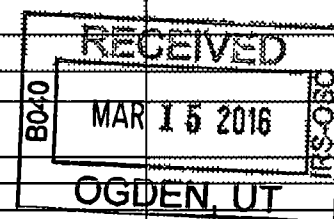
a Excess of revenue over expenses and disbursements

408,779.

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

441,602.

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

SCANNED MAR 17 2015
OPERATING AND ADMINISTRATIVE EXPENSES

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	7,031,727.	4,158,943.	4,158,943.
	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 sch) ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments — U.S. and state government obligations (attach schedule)			
	b	Investments — corporate stock (attach schedule)	2,955,467.	6,021,329.	6,021,329.
	c	Investments — corporate bonds (attach schedule)			
	LIABILITIES	11	Investments — land, buildings, and equipment: basis ▶		
		Less: accumulated depreciation (attach schedule) ▶			
12		Investments — mortgage loans			
13		Investments — other (attach schedule) Statement 5	561,454.	1,144,095.	1,144,095.
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)	10,548,648.	11,324,367.	11,324,367.
17		Accounts payable and accrued expenses			
18		Grants payable			
NET ASSETS OR FUND BALANCES	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)	0.	0.	
		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input type="checkbox"/>			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>			
27	Capital stock, trust principal, or current funds	10,548,648.	11,324,367.		
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)	10,548,648.	11,324,367.		
31	Total liabilities and net assets/fund balances (see instructions)	10,548,648.	11,324,367.		

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	10,548,648.
2	Enter amount from Part I, line 27a	2	408,779.
3	Other increases not included in line 2 (itemize) . ▶ See Statement 6	3	366,940.
4	Add lines 1, 2, and 3.	4	11,324,367.
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	11,324,367.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a Publicly Traded Securities - Short-Term		P	Various	Various
b Publicly Traded Securities - Long-Term		P	Various	Various
c Capital gain dividends				
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 4,730,001.		4,658,348.	71,653.
b 956,530.		704,574.	251,956.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			71,653.
b			251,956.
c			644.
d			
e			

2 Capital gain net income or (net capital loss).	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	324,253.
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	<div style="border: 1px solid black; padding: 2px;"> </div>		3	323,609.

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

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

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

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

☐ Yes☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2013	325,000.	10,302,986.	0.031544
2012	1,021,268.	7,808,819.	0.130784
2011	245,000.	4,149,282.	0.059046
2010	45,299.	2,783,278.	0.016275
2009	297,264.	2,805,190.	0.105969

2 Total of line 1, column (d)	2	0.343618
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	0.068724
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	10,656,222.
5 Multiply line 4 by line 3	5	732,338.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,416.
7 Add lines 5 and 6	7	736,754.
8 Enter qualifying distributions from Part XII, line 4	8	25,000.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary – see instrs)		1	8,832.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here. <input type="checkbox"/> and enter 1% of Part I, line 27b			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	8,832.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	8,832.
6 Credits/Payments:			
a 2014 estimated tax pmts and 2013 overpayment credited to 2014	6 a	10,999.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	10,999.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,167.	
11 Enter the amount of line 10 to be Credited to 2015 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <i>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</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ 0. (2) On foundation managers <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities</i>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		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? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) DE		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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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>Deka Research & Devel. Corp.</u> Telephone no. <u>603-669-5139</u> Located at <u>340 Commercial Street Manchester NH</u> ZIP + 4 <u>03101</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 <u>N/A</u>	<input type="checkbox"/>	<u>N/A</u>	
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 <u> </u>	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
1 a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <u> </u>	1 b	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?	1 c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? If 'Yes,' list the years <u>20 __ , 20 __ , 20 __ , 20 __</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see instructions.)	2 b	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. <u>20 __ , 20 __ , 20 __ , 20 __</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 'Yes,' did it have excess business holdings in 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.)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4 b	X

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

5 b N/A

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)

6 a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6 b X

If 'Yes' to 6b, file Form 8870

7 a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If 'Yes,' did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7 b

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
See Statement 7		0.	0.	0.

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

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

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

0

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a Average monthly fair market value of securities	1a	5,083,386.
b Average of monthly cash balances	1b	5,735,113.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	10,818,499.
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	10,818,499.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	162,277.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	10,656,222.
6 Minimum investment return. Enter 5% of line 5	6	532,811.

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	532,811.
2a Tax on investment income for 2014 from Part VI, line 5	2a	8,832.	
b Income tax for 2014. (This does not include the tax from Part VI.)	2b		
c Add lines 2a and 2b		2c	8,832.
3 Distributable amount before adjustments. Subtract line 2c from line 1		3	523,979.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	523,979.
6 Deduction from distributable amount (see instructions)		6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	523,979.

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	25,000.
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	
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	25,000.
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	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	25,000.

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				523,979.
2 Undistributed income, if any, as of the end of 2014:				
a Enter amount for 2013 only			0.	
b Total for prior years 20 __, 20 __, 20 __		0.		
3 Excess distributions carryover, if any, to 2014				
a From 2009				
b From 2010				
c From 2011				
d From 2012	643,946.			
e From 2013				
f Total of lines 3a through e	643,946.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$ 25,000.				
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				25,000.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	498,979.			498,979.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	144,967.			
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 instructions			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 (see instructions)	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	144,967.			
10 Analysis of line 9:				
a Excess from 2010.				
b Excess from 2011				
c Excess from 2012	144,967.			
d Excess from 2013				
e Excess from 2014				

N/A

- 4942(j)(5)

- (4) Gross investment income**

[illegible]

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 FIRST 200 Bedford Street Manchester, NH 03101	N/A	509 (a) (1)	To assist FIRST in their efforts to teach children the value of technology and invention.	25,000.
Total			▶ 3a	25,000.
b Approved for future payment				
Total			▶ 3b	

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Statement 1
Form 990-PF, Part I, Line 11
Other Income

	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income
Other Investment Income			
Total	\$ 2,177.	\$ 0.	\$ 0.

Statement 2
Form 990-PF, Part I, Line 16c
Other Professional Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Investment Fees				
Total	\$ 26,687.	\$ 26,687.		\$ 0.

Statement 3
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
2014 Estimate for Excise Tax on Invest.	\$ 10,000.			
Foreign Withholding Tax	\$ 1,101.	\$ 1,101.		
Total	\$ 11,101.	\$ 1,101.		\$ 0.

Statement 4
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Bank Wire Fee	\$ 20.	\$ 20.		
Total	\$ 20.	\$ 20.		\$ 0.

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Statement 5
Form 990-PF, Part II, Line 13
Investments - Other

	<u>Valuation Method</u>	<u>Book Value</u>	<u>Fair Market Value</u>
<u>Other Publicly Traded Securities</u>			
See Attached Schedule	Mkt Val	\$ 1,144,095.	\$ 1,144,095.
	Total	<u>\$ 1,144,095.</u>	<u>\$ 1,144,095.</u>

Statement 6
Form 990-PF, Part III, Line 3
Other Increases

Net Unrealized Gains or Losses on Investments		\$ 366,940.
	Total	<u>\$ 366,940.</u>

Statement 7
Form 990-PF, Part VIII, Line 1
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compensation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Dean Kamen 340 Commercial Street Manchester, NH 03101	Director 0.10	\$ 0.	\$ 0.	\$ 0.
Robert Tuttle 340 Commercial Street Manchester, NH 03101	Director 0.20	0.	0.	0.
Steve Hazard 340 Commercial Street Manchester, NH 03101	Director 0.05	0.	0.	0.
Marueen Toohey 340 Commercial Street Manchester, NH 03101	Director 0.10	0.	0.	0.
Brendan Duffy 340 Commercial Street Manchester, NH 03101	Asst. Secretary 0.20	0.	0.	0.
	Total	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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Statement 8
Form 990-PF, Part XV, Line 1a

Dean Kamen owns, directly and indirectly, 100% of Deka Products Limited Partnership ("DPLP"). DPLP did not make any contributions to the Foundation during the current year, but it did become a substantial contributor during the tax year ended 5/31/10.

Dean Kamen also owns 100% of HHD, LLC ("HHD"), a single-member LLC. HHD did not make any contributions to the foundation during the current tax year, but it did become a substantial contributor during the tax year ended 5/31/12.

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Part II - Line 10b, Investments in Corporate Stock

Security Name	Number of Shares	Fair Market Value
ACE LIMITED	614	65,378.72
ALLIANT ENERGY CORP	656	40,212.80
BED BATH & BEYOND INC.	394	28,100.08
BOEING CO	328	46,090.56
BORG WARNER INC	632	38,014.80
CHEVRON CORPORATION	404	41,612.00
CUMMINS INC	292	39,580.60
DANAHER CORP	433	37,376.56
DEERE & CO	464	43,467.52
DST SYSTEMS INC	252	29,836.80
EDISON INTL	647	39,344.07
FLUOR CORP (NEW)	693	38,960.46
FOOT LOCKER INC	716	45,251.20
GAP INC	857	32,848.81
GENERAL ELECTRIC COMPANY	1,079	29,424.33
HANESBRANDS INC	1,428	45,496.08
HASBRO INC	1,019	73,500.47
HOME DEPOT INC	434	48,356.28
HONEYWELL INTERNATIONAL INC	365	38,033.00
ILLINOIS TOOL WORKS INC	400	37,532.00
INTEL CORP	962	33,150.52
INTL FLAVOR & FRAGRANCES	350	41,664.00
INTUIT INC	604	62,906.60
JOHNSON CONTROLS INC	897	46,661.94
KELLOGG COMPANY	636	39,921.72
KLA-TENCOR CORP	607	36,213.62
LEGGETT & PLATT INC	853	40,329.84
LOCKHEED MARTIN CORP	221	41,592.20
LYONDELLBASELL INDUSTRIES AF SCA	556	56,211.60
MARATHON PETROLEUM CORP	421	43,556.66
MCDONALDS CORP	465	44,607.45
MOODY'S CORP	417	45,077.70
NATIONAL FUEL GAS CO	622	39,963.50
NORTHERN TRUST CORP	425	31,683.75
NORTHROP GRUMMAN CORP	287	45,684.66
OMNICOM GROUP	542	40,395.26
PENTAIR PLC	651	41,683.53
PNC FINANCIAL SERVICES GROUP	470	44,974.30
PPL CORPORATION	866	30,058.86
PRINCIPAL FINANCIAL GROUP	1,147	59,288.43
PROGRESSIVE CORP OHIO	1,407	38,467.38

QUALCOMM INC	1,072	74,696.96
SCANA CORP COM	712	37,849.92
SEAGATE TECHNOLOGY PLC	748	41,618.72
SOUTHWEST GAS CORP COM	675	36,760.50
SUNTRUST BANKS INC	1,116	47,630.88
TARGET CORP	527	41,801.64
UNION PACIFIC CORP	287	28,961.17
UNITED TECHNOLOGIES CORP	353	41,361.01
UNITEDHEALTH GROUP INC	456	54,815.76
US BANCORP NEW	677	29,185.47
VIACOM INC CL B	541	36,182.08
WESTERN DIGITAL CORP	350	34,076.00
WESTLAKE CHEMICAL CORP	734	51,754.34
3M CO	454	72,222.32

ACTAVIS PLC	428	131,314.68
AETNA INC(NEW)	1,286	151,709.42
ARAMARK	3,838	120,321.30
ARRIS GROUP INC NEW	4,125	136,166.25
CERNER CORP	1,822	122,602.38
CHEMED CORP	1,034	128,412.46
CIGNA CORPORATION	1,102	155,194.66
CRANE COMPANY	1,499	90,734.47
HONEYWELL INTERNATIONAL	1,167	121,601.40
INTEGRATED DEVICE TECH	5,758	136,205.49
INVESTORS BANCORP INC	10,213	122,658.13
IPG PHOTONICS CORP	1,558	147,760.72
ITT CORP	2,940	125,479.20
LABORATORY CORP OF AMER HLDGS	1,099	129,627.05
MASTERCARD INC CL A	1,344	123,997.44
NEUSTAR INC CLASS A	4,103	112,093.96
PEOPLE'S UNITED FINANCL	8,430	131,170.80
PRICELINE GROUP INC	106	124,236.24
PRIVATEBANCORP INC	3,609	137,611.17
RACKSPACE HOSTING INC	2,548	102,149.32
REINSURANCE GROUP OF AMERICA INC	1,348	126,105.40
SKYWORKS SOLUTIONS INC	1,636	178,912.96
SYNOPSYS CORP	2,615	130,462.35
TORCHMARK CORP	2,061	117,621.27
UNIVERSAL HEALTH SVCS	1,050	136,059.00
VMWARE INC CLASS A	1,463	127,749.16
WASHINGTON FED INC	5,197	114,853.70
ZEBRA TECHNOLOGIES CORP	1,524	167,091.36

6,021,329.17

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Part II - Line 13, Investments - Other

Security Name	Number of Shares	Fair Market Value
CUBESMART		
GENERAL GROWTH PPTYS INC	1,883	53,345.39
GLOBAL X FUNDS ETFSE NORDIC REGION	708	17,289.36
GLOBAL X MSCI ET NORWAY 30	1,443	18,326.10
ISHARES ET RUSSELL 2000	869	107,660.41
ISHARES ET MSCI EAFE VALUE EFV	2,885	159,425.10
ISHARES ET INTL SELECT DIVIDEND	512	17,566.72
ISHARES EUROPE ET IEV	372	17,186.40
ISHARES MSCI ET AUSTRALIA	2,291	51,639.14
ISHARES MSCI EAFE INDEX EFA	2,387	159,069.68
ISHARES MSCI PACIFIC ET EX-JAPAN	370	17,031.10
ISHARES MSCI UNITED ET KINGDOM	5,743	111,012.19
SPDR EURO STOXX 50 ET	882	34,424.46
SPDR S&P INTERNATNL ET DIVIDEND	2,423	106,297.01
VANGUARD FTSE ET EUROPE	1,069	60,590.92
WISDOMTREE AUSTRALIA DIVIDEND FUND	323	17,700.40
WISDOMTREE EQUITY DEFA EQUITY INCOME FUND	382	17,006.64
WISDOMTREE TRUST ET EUROPE HEDGED EQUITY FD	815	53,064.65
WISDOM TREE DEFA DVD ET	321	17,173.50
AMERICAN TOWER CORP	1,167	108,285.93
Investments in Non-Corporate Securities		<u><u>1,144,095.10</u></u>