

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20__

2022

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

SAM L. COHEN FOUNDATION

EIN or SSN

20-2262822

Name and title of officer or person subject to tax JEFFREY NATHANSON PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 2 columns: Line number and description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize ALBIN, RANDALL & BENNETT, CPAS to enter my PIN 78451 ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date 10/2/23

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

01228445421

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 09/11/23

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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.
Go to www.irs.gov/Form990PF for instructions and the latest information.

2022

Open to Public Inspection

Form **990-PF**

Department of the Treasury
Internal Revenue Service

For calendar year 2022 or tax year beginning _____, and ending _____

Name of foundation SAM L. COHEN FOUNDATION		A Employer identification number 20-2262822
Number and street (or P.O. box number if mail is not delivered to street address) 22 FREE STREET, STE. 401	Room/suite	B Telephone number 207-871-5600
City or town, state or province, country, and ZIP or foreign postal code PORTLAND, ME 04101		C If exemption application is pending, check here ... <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 30,273,291.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <small>(Part I, column (d), must be on cash basis.)</small>	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	794,796.	794,796.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	1,166,685.			
	b Gross sales price for all assets on line 6a	8,671,270.			
	7 Capital gain net income (from Part IV, line 2)		1,166,685.		
	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	29,753.	29,753.		STATEMENT 2	
12 Total. Add lines 1 through 11	1,991,234.	1,991,234.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	210,072.	21,007.		189,065.
	14 Other employee salaries and wages	135,689.	13,569.		122,120.
	15 Pension plans, employee benefits	40,819.	4,082.		36,737.
	16a Legal fees STMT 3	225.	23.		202.
	b Accounting fees STMT 4	7,965.	3,983.		3,982.
	c Other professional fees STMT 5	157,751.	157,751.		0.
	17 Interest	30,758.	30,758.		0.
	18 Taxes STMT 6	91,733.	22,644.		19,089.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	11,708.	1,171.		10,537.
	22 Printing and publications				
	23 Other expenses STMT 7	782,148.	729,799.		52,349.
	24 Total operating and administrative expenses. Add lines 13 through 23	1,468,868.	984,787.		434,081.
	25 Contributions, gifts, grants paid	3,269,500.			3,269,500.
26 Total expenses and disbursements. Add lines 24 and 25	4,738,368.	984,787.		3,703,581.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	-2,747,134.				
b Net investment income (if negative, enter -0-)		1,006,447.			
c Adjusted net income (if negative, enter -0-)			N/A		

Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only.</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	442,516.	164,606.	164,606.
	2 Savings and temporary cash investments	409,980.	157,325.	157,325.
	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 STMT 8	4,053,891.	1,979,797.	1,638,138.
	b Investments - corporate stock STMT 9	9,566,765.	10,764,823.	12,056,836.
	c Investments - corporate bonds STMT 10	7,154,150.	3,008,199.	2,782,757.
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other STMT 11	8,855,956.	11,661,374.	13,473,629.	
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation				
15 Other assets (describe)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	30,483,258.	27,736,124.	30,273,291.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	0.	0.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds	30,483,258.	27,736,124.	
	29 Total net assets or fund balances	30,483,258.	27,736,124.	
30 Total liabilities and net assets/fund balances	30,483,258.	27,736,124.		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	30,483,258.
2 Enter amount from Part I, line 27a	2	-2,747,134.
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	27,736,124.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	27,736,124.

Part IV Capital Gains and Losses for Tax on Investment Income **SEE ATTACHED STATEMENTS**

	(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a				
b				
c				
d				
e	8,671,270.		7,401,654.	1,166,685.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			1,166,685.

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	1,166,685.
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	N/A

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	13,990.
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) 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	13,990.
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	13,990.
6	Credits/Payments:		
a	2022 estimated tax payments and 2021 overpayment credited to 2022	6a	24,415.
b	Exempt foreign organizations - tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	5,000.
d	Backup withholding erroneously withheld	6d	0.
7	Total credits and payments. Add lines 6a through 6d	7	29,415.
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	0.
9	Tax due. If the total of lines 5 and 8 is more than 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	15,425.
11	Enter the amount of line 10 to be: Credited to 2023 estimated tax 15,425. Refunded	11	0.

Part VI-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 the 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
1c	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. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>		
	e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>		
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
	If "Yes," attach a detailed description of the activities.		
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b	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?		X
	If "Yes," attach the statement required by <i>General Instruction T</i> .		
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 XIV	X	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions. _____ ME		
8b	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 <i>General Instruction G</i> ? 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 2022 or the tax year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	X	
	Website address <u>WWW.SAMLCOHENFOUNDATION.ORG</u>		
14	The books are in care of <u>GLORIA NICHOLSON</u> Telephone no. <u>207-871-5600</u> Located at <u>22 FREE STREET, SUITE 401, PORTLAND, ME</u> ZIP+4 <u>04101</u>		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year	15	N/A
16	At any time during calendar year 2022, 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?		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

Part VI-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?	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(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)?	1a(5)	X
(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.)	1a(6)	X
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
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d 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 2022?	1d	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 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a	X
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?	3a	X
b If "Yes," did it have excess business holdings in 2022 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2022.)	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 2022?	4b	X

Part VI-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))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
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	
c Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
d 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? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	N/A	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

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

1 List all officers, directors, trustees, and 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
SEE STATEMENT 12		210,072.	20,440.	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
DANA BALDWIN - 22 FREE STREET, STE. 401, PORTLAND, ME 04101	PROGRAM OFFICER 40.00	83,200.	17,499.	0.
GLORIA NICHOLSON - 22 FREE STREET, STE. 401, PORTLAND, ME 04101	GRANTS AND FINANCE MANAGER 30.00	50,989.	2,505.	0.

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

Part VII 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
PRIME BUCHHOLZ - 273 CORPORATE DR, PEASE INTL TRADEPORT, PORTSMOUTH, NH 03801	INVESTMENT ADVISORY SERVICES	75,000.

Total number of others receiving over \$50,000 for professional services 0

Part VIII-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 VIII-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	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 0.

Part IX		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	32,423,018.
b	Average of monthly cash balances	1b	822,851.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	33,245,869.
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	33,245,869.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	498,688.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	32,747,181.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	1,637,359.

Part X		Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here <input type="checkbox"/> and do not complete this part.)	
1	Minimum investment return from Part IX, line 6	1	1,637,359.
2a	Tax on investment income for 2022 from Part V, line 5	2a	13,990.
b	Income tax for 2022. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	13,990.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,623,369.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,623,369.
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 XII, line 1	7	1,623,369.

Part XI		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	3,703,581.
b	Program-related investments - total from Part VIII-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 XII, line 4	4	3,703,581.

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				1,623,369.
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2022:				
a From 2017	318,796.			
b From 2018	151,167.			
c From 2019	707,187.			
d From 2020	1,163,868.			
e From 2021	2,263,502.			
f Total of lines 3a through e	4,604,520.			
4 Qualifying distributions for 2022 from Part XI, line 4: \$ 3,703,581.				
a Applied to 2021, 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 2022 distributable amount				1,623,369.
e Remaining amount distributed out of corpus	2,080,212.			
5 Excess distributions carryover applied to 2022 (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	6,684,732.			
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 2021. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				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 2017 not applied on line 5 or line 7	318,796.			
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a	6,365,936.			
10 Analysis of line 9:				
a Excess from 2018 ...	151,167.			
b Excess from 2019 ...	707,187.			
c Excess from 2020 ...	1,163,868.			
d Excess from 2021 ...	2,263,502.			
e Excess from 2022 ...	2,080,212.			

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) **N/A**

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, 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				(e) Total
	(a) 2022	(b) 2021	(c) 2020	(d) 2019	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed _____					
b 85% (0.85) of line 2a _____					
c Qualifying distributions from Part XI, 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 IX, 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 XIV 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).)

NONE

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.

NONE

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., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

**JOHN SHOOS, 207-871-5600
22 FREE STREET, STE. 401, PORTLAND, ME 04101**

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

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

c Any submission deadlines:

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

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

REFER TO WWW.SAMLCOHENFOUNDATION.ORG FOR SPECIFIC INFORMATION

Part XIV **Supplementary Information** *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
317 MAIN COMMUNITY MUSIC CENTER 317 MAIN STREET YARMOUTH, ME 04096		PC	EQUITABLE ACCESS TO MUSIC EDUCATION FOR GREATER PORTLAND STUDENTS	15,000.
ADCARE EDUCATIONAL INSTITUTE OF MAINE 6 EAST CHESTNUT STREET, SUITE 101 AUGUSTA, ME 04330		PC	2022 GOVERNOR'S SUMMIT	5,000.
AMERICAN CIVIL LIBERTIES UNION OF MAINE FOUNDATION (ACLU) 121 MIDDLE STREET PORTLAND, ME 04101		PC	LEGAL REFORM FOR ENSURE EQUITABLE JUSTICE IN CRIMINAL LEGAL SYSTEM	30,000.
AMERICAN RED CROSS OF SOUTHERN MAINE 2401 CONGRESS STREET PORTLAND, ME 04102		PC	PREPAREDNESS, RESPONSE AND RELIEF AMERICAN RED CROSS DISASTER SERVICES IN SOUTHERN MAINE	15,000.
ARTVAN 10 STATE RD PMB 272 BATH, ME 04530		PC	ART THERAPY IN THE NEIGHBORHOODS - BRINGING COLLECTIVE HEALING	5,000.
Total	SEE CONTINUATION SHEET(S)			3a 3,269,500.
b Approved for future payment				
NONE				
Total				
				3b 0.

SAM L. COHEN FOUNDATION

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	P		
b PUBLICLY TRADED SECURITIES	P		
c PUBLICLY TRADED SECURITIES	P		
d PUBLICLY TRADED SECURITIES	P		
e PUBLICLY TRADED SECURITIES	P		
f PUBLICLY TRADED SECURITIES	P		
g PUBLICLY TRADED SECURITIES	P		
h PUBLICLY TRADED SECURITIES	P		
i PUBLICLY TRADED SECURITIES	P		
j PUBLICLY TRADED SECURITIES	P		
k PUBLICLY TRADED SECURITIES	P		
l PUBLICLY TRADED SECURITIES	P		
m PUBLICLY TRADED SECURITIES	P		
n PUBLICLY TRADED SECURITIES	P		
o K-1: ADAGE	P		

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,494,808.		1,509,786.	-14,978.
b 5,192.		5,244.	-52.
c 293,881.		297,124.	-3,243.
d 6,119.		6,186.	-67.
e 790,338.		800,666.	-10,328.
f 9,662.		9,789.	-127.
g 300,000.		303,006.	-3,006.
h 1,091,764.		1,288,834.	-197,070.
i 8,236.		9,723.	-1,487.
j 269,101.		315,676.	-46,575.
k 14,264.		15,575.	-1,311.
l 1,443,679.		1,602,114.	-158,435.
m 2,250.		2,496.	-246.
n 14,573.		15,772.	-1,199.
o			66.

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			-14,978.
b			-52.
c			-3,243.
d			-67.
e			-10,328.
f			-127.
g			-3,006.
h			-197,070.
i			-1,487.
j			-46,575.
k			-1,311.
l			-158,435.
m			-246.
n			-1,199.
o			66.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	

SAM L. COHEN FOUNDATION

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 K-1: WELLINGTON EME	P		
b K-1: SEAPORT GLOBAL	P		
c 2697.608 SH NYES LEDGE CAPITAL OFFSHORE FUND	P		
d RIVERPLACE FINAL DISTRIBUTION	P		
e PUBLICLY TRADED SECURITIES	P		
f CAPITAL GAINS DIVIDENDS			
g			
h			
i			
j			
k			
l			
m			
n			
o			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			-106,814.
b			-293.
c 2,925,696.		1,219,663.	1,706,033.
d			819.
e			3,291.
f 1,707.			1,707.
g			
h			
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			-106,814.
b			-293.
c			1,706,033.
d			819.
e			3,291.
f			1,707.
g			
h			
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	1,166,685.
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 XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
BOYS & GIRLS CLUBS OF SOUTHERN MAINE 277 CUMBERLAND AVE PORTLAND, ME 04112		PC	OPERATING SUPPORT	40,000.
CARING UNLIMITED CORP PO BOX 590 SANFORD, ME 04073		PC	GENERAL OPERATING SUPPORT	20,000.
CATHOLIC CHARITIES MAINE 189 PARK AVE PORTLAND, ME 04102		PC	IMMIGRATION LEGAL SERVICES COMMUNITY SUPPORT	15,000.
THE CENTER FOR GRIEVING CHILDREN 555 FOREST AVE PORTLAND, ME 04101		PC	OPERATING SUPPORT	20,000.
CHABAD LUBAVITCH OF MAINE, INC. 11 POMEROY ST PORTLAND, ME 04102		PC	OPERATION SUPPORT	6,000.
COASTAL ENTERPRISES, INC. 30 FEDERAL ST BRUNSWICK, ME 04011		PC	STARTSMART	25,000.
COMMUNITY DENTAL 189 ALFRED STREET BIDDEFORD, ME 04005		PC	OPERATING SUPPORT	35,000.
PROSPERITYME 175 LANCASTER ST SUITE 216A PORTLAND, ME 04101		PC	GROWING MAINE'S ECONOMY BY ECONOMICALLY EMPOWERING IMMIGRANTS	40,000.
CONSUMERS FOR AFFORDABLE HEALTH CARE 12 CHURCH STREET AUGUSTA, ME 04330		PC	LINKING PEOPLE TO HEALTH CARE AS PANDEMIC LINGERS	20,000.
COUNCIL FOR A STRONG AMERICA 1212 NEW YORK AVENUE NW SUITE 300 WASHINGTON, DC 20005		PC	RIGHT FROM THE START COALITION	30,000.
Total from continuation sheets				3,199,500.

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CROMWELL CENTER FOR DISABILITIES AWARENESS 97A EXCHANGE ST STE 205 PORTLAND, ME 04101		PC	CLASSROOM DISABILITIES AWARENESS AND INCLUSION PROGRAM	10,000.
CUMBERLAND COUNTY FOOD SECURITY COUNCIL PO BOX 1399 PORTLAND, ME 04104		PC	CUMBERLAND COUNTY GLEANNING INITIATIVE	15,000.
LOCKER PROJECT P.O. BOX 3134 PORTLAND, ME 04104		PC	OPERATING SUPPORT	20,000.
FAMILY AND COMMUNITY MEDIATION 190 ROUTE ONE FALMOUTH, ME 04105		PC	OUTREACH AND CASE COORDINATION FOR THE OLDER AND UNDERSERVED MAINERS IN YORK AND CUMBERLAND COUNTIES	10,000.
MAINE FAMILY PLANNING PO BOX 587 AUGUSTA, ME 04332		PC	OPERATING SUPPORT FOR THE CENTER FOR REPRODUCTIVE HEALTH	20,000.
FINDING OUR VOICES PO BOX 943 CAMDEN, ME 04843		PC	GET OUT STAY OUT FUND	10,000.
FRANNIE PEABODY CENTER 30 DANFORTH ST SUITE 311 PORTLAND, ME 04101		PC	OPERATING SUPPORT	20,000.
FRIENDS OF PORTLAND ADULT EDUCATION PO BOX 3185 PORTLAND, ME 04104		PC	ENGLISH AND DIGITAL SKILLS LEARNING LAB	25,000.
FRIENDS OF THE PORTLAND COMMUNITY FREE CLINIC (FPCFC) 103 INDIA ST PORTLAND, ME 04101		PC	OPERATING SUPPORT FOR THE PORTLAND COMMUNITY FREE CLINIC	20,000.
FRIENDSHIP HOUSE 390 LINCOLN ST. SOUTH PORTLAND, ME 04106		PC	OPERATING SUPPORT	2,500.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GOOD SHEPHERD FOOD BANK PO BOX 1807 AUBURN, ME 04211		PC	BIDDEFORD AREA FOOD ACCESS	100,000.
GOODWILL INDUSTRIES OF NORTHERN NEW ENGLAND 34 HUTCHERSON DRIVE GORHAM, ME 04038		PC	GOODWILL NORTHERN NEW ENGLAND WORKFORCE SERVICES	15,000.
FURNITURE FRIENDS P.O. BOX 15200 PORTLAND, ME 04112		PC	OPERATING SUPPORT	15,000.
GREATER PORTLAND WORKFORCE INITIATIVE 550 FOREST AVE SUITE 100 PORTLAND, ME 04101		PC	THE CHILD CARE INCUBATOR	30,000.
HABITAT FOR HUMANITY YORK COUNTY P.O. BOX 267 KENNEBUNK, ME 04043		PC	WEATHERIZATION	10,000.
THE JEWISH FEDERATIONS OF NORTH AMERICA WALL STREET STATION, PO BOX 157 NEW YORK, NY 10004		PC	WORK ON THE GROUND SUPPORTING UKRAINIAN JEWRY	10,000.
JOBS FOR MAINE'S GRADUATES 65 STONE ST AUGUSTA, ME 04330		PC	SUPPORT FOR MAINE STUDENTS AND FUTURE WORKFORCE - GENERAL OPERATING FUNDS	25,000.
LAKE REGION SENIOR SERVICE, INC 182 NORTH RD BRIDGETON, ME 04009		PC	HEALTHCARE ACCESS TRANSPORTATION PROGRAM	12,000.
LEARNINGWORKS 181 BRACKETT ST PORTLAND, ME 04102		PC	OPERATING SUPPORT	15,000.
MAINE ACADEMY OF MODERN MUSIC 125 PRESUMPCOT ST BUILDING 14 PORTLAND, ME 04103		PC	PARTNERSHIP TO ENSURE MUSIC AT BOYS & GIRLS CLUB OF SOUTHERN MAINE	10,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MAINE ACCESS IMMIGRANT NETWORK (MAIN) 237 OXFORD STREET, SUITE 25A PORTLAND, ME 04101		PC	OPERATING SUPPORT	25,000.
MAINE ACCESS POINTS 51 HARPSWELL RD SUITE 500 BRUNSWICK, ME 04011		PC	OPERATING SUPPORT FOR HARM REDUCTION SERVICES IN YORK COUNTY	10,000.
MAINE ASSOCIATION FOR THE EDUCATION OF YOUNG CHILDREN 295 WATER STREET SUITE 10 AUGUSTA, ME 04330		PC	RIGHT FROM THE START COALITION	30,000.
MAINE BOYS TO MEN 170 US 1 #230 FALMOUTH, ME 04105		PC	OPERATING SUPPORT	15,000.
MAINE CENTER FOR ECONOMIC POLICY ONE WESTON COURT, SUITE 103 AUGUSTA, ME 04332-0437		PC	OPERATING SUPPORT	35,000.
MAINE EARLY CHILDHOOD FUNDERS GROUP ONE CANAL PLAZA, SUITE 300 PORTLAND, ME 04101		PC	2022 MEMBERSHIP DUES	6,000.
MAINE FEDERATION OF FARMERS MARKETS PO BOX 313 FREEPORT, ME 04032		PC	PORTLAND FARMERS MARKET NUTRITION INCENTIVES	10,000.
MAINE IMMIGRANTS' RIGHTS COALITION 1 MARGINAL WAY 2ND FLOOR PORTLAND, ME 04101		PC	STRENGTHENING ORGANIZATIONAL CAPACITY - EMERGENCY SUPPORT PROGRAM OPERATIONS	50,000.
MAINE JEWISH MUSEUM 267 CONGRESS STREET PORTLAND, ME 04101		PC	THE DELET PROJECT: OPENING THE DOORS TO BETTER UNDERSTANDING	30,000.
MAINE ORAL HEALTH FUNDERS THE BINGHAM PROGRAM 61 WINTHROP STREET AUGUSTA, ME 04330		PC	MOHF COORDINATOR STIPEND	3,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MAINE PRISONER ADVOCACY COALITION (MPAC) PO BOX 446 LISBON, ME 04250		PC	PROS AND CONS PEER HEALTH AND REENTRY MENTORS PROGRAM	10,000.
MAINE PUBLIC 1450 LISBON ST LEWISTON, ME 04240		PC	CONNECTING COMMUNITIES	20,000.
MAINE RESILIENCE BUILDING NETWORK PO BOX 333 MANCHESTER, ME 04351		PC	ADVANCING YOUTH MATTERING IN YORK AND CUMBERLAND COUNTIES	15,000.
MAINE STATE CHAMBER OF COMMERCE EDUCATION FOUNDATION 128 STATE ST AUGUSTA, ME 04330		PC	MULTICULTURAL MARKETS, FOOD SYSTEM FOCUS GROUPS	10,000.
MAINE STATE MUSIC THEATRE 22 ELM STREET BRUNSWICK, ME 04011		PC	TWO FREE SENSORY-FRIENDLY PERFORMANCES IN 2023	5,000.
YOUTH-LED JUSTICE 175 LANCASTER ST SUITE 217A PORTLAND, ME 04101		PC	OPERATING SUPPORT	10,000.
MAINELY SMILES 94 WASHINGTON AVE PORTLAND, ME 04101		PC	IMPROVING THE ORAL HEALTH OF MAINERS	15,000.
MORRISON CENTER 60 CHAMBERLAIN RD SCARBOROUGH, ME 04074		PC	FARM TO TABLE PROGRAM OPERATING SUPPORT	25,000.
MY PLACE TEEN CENTER 755 MAIN ST WESTBROOK, ME 04092		PC	THE MY PLACE TEEN CENTER SUSTAINABILITY CAMPAIGN	125,000.
NEW VENTURES MAINE, UMA/UMS HANDLEY HALL, 331 WATER ST, 5TH FLOOR AUGUSTA, ME 04330		PC	MY MONEY WORKS: START OVER, START STRONG	10,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
NORTHERN LIGHT MERCY PO BOX 679 PORTLAND, ME 04104		PC	MCAULEY RESIDENCE: A SUBSTANCE-FREE AND SELF-SUPPORTIVE LIFE FOR WOMEN AND CHILDREN	20,000.
OASIS FREE CLINICS 66 BARIBEAU DRIVE SUITE 5B, BOX 1 BRUNSWICK, ME 04011		PC	OPERATING SUPPORT	20,000.
OLYMPIA SNOWE WOMEN'S LEADERSHIP INSTITUTE 1 CANAL PLAZA, STE 501 PORTLAND, ME 04101		PC	MY VALUES, MY VOICE, AND MY VISION PROGRAM AT BIDDEFORD & SANFORD HIGH SCHOOL	15,000.
THE OPPORTUNITY ALLIANCE 190 LANCASTER ST PORTLAND, ME 04101		PC	HEATING ASSISTANCE AND WEATHERIZATION PROJECTS	15,000.
THE OPPORTUNITY ALLIANCE 190 LANCASTER ST PORTLAND, ME 04101		PC	BUILDING A STRONGER EAST BAYSIDE	30,000.
PLANNED PARENTHOOD OF NORTHERN NEW ENGLAND 784 HERCULES DR., STE. 110 COLCHESTER, VT 05446		PC	SOUTHERN MAINE SLIDING FEE SCALE PROGRAM	50,000.
PORTLAND CONNECTED 550 FOREST AVENUE, SUITE 100 PORTLAND, ME 04101		PC	OPERATING SUPPORT 2023	25,000.
PORTLAND OVATIONS 50 MONUMENT SQ FL 2 PORTLAND, ME 04101		PC	SCHOOL-TIME PERFORMANCE SERIES	15,000.
PORTLAND STAGE COMPANY 25 FOREST AVE PORTLAND, ME 04101		PC	2022-23 K-12 EDUCATION PROGRAMS	15,000.
PORTLAND SYMPHONY ORCHESTRA 85 EXCHANGE ST 4TH FLOOR PORTLAND, ME 04101		PC	VIOLINS OF HOPE, MAINE	25,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
PORTLAND TRAILS BAXTER PLACE, 305 COMMERCIAL ST PORTLAND, ME 04101		PC	HEALTHIER NEIGHBORHOODS FOR ALL	20,000.
PREBLE STREET 55 PORTLAND STREET PORTLAND, ME 04101		PC	PREBLE STREET FOOD PROGRAMS	50,000.
PSL SERVICES DBA STRIVE 39 DARLING AVE SOUTH PORTLAND, ME 04106		PC	STRIVE WORLDWIDE	25,000.
SAFE FAMILIES FOR CHILDREN PO BOX 93 WHITING, ME 04691		PC	SAFE FAMILIES FOR CHILDREN - MAINE	15,000.
SAINT ANDRE HOME PO BOX 2373 BANGOR, ME 04401		PC	OPERATING SUPPORT FOR SOUTHERN MAINE SERVICES	10,000.
SHALOM HOUSE, INC. 106 GILMAN ST PORTLAND, ME 04112-5200		PC	BASIC NEEDS FUND	10,000.
SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION PO BOX 251 PORTLAND, ME 04112		PC	HEADSTONE RESTORATION AND DIGITAL RECORDS WITH MAPPING	25,000.
SPURWINK SERVICES 901 WASHINGTON AVENUE, SUITE 100 PORTLAND, ME 04103		PC	SPURWINK CENTER FOR SAFE & HEALTHY FAMILIES	30,000.
STARTING STRONG PO BOX 15200 PORTLAND, ME 04112-5200		PC	OPERATING SUPPORT 2023	20,000.
SWEETSER 50 MOODY STREET SACO, ME 04072		PC	RECREATIONAL PLAY AREAS FOR CHILDREN WITH MENTAL AND BEHAVIORAL HEALTH ISSUES	25,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
TEDFORD HOUSING P.O. BOX 958 BRUNSWICK, ME 04011		PC	CASE MANAGEMENT OPERATING SUPPORT	20,000.
THE TELLING ROOM PO BOX 587 AUGUSTA, ME 04332		PC	GENERAL OPERATING SUPPORT FOR 2022-23	15,000.
TEMPLE BETH EL 400 DEERING AVE PORTLAND, ME 04103		PC	IMAGINE TOGETHER: COMMUNITY PARK CAMPAIGN	25,000.
UNITED WAY OF SOUTHERN MAINE 550 FOREST AVE., SUITE 100 PORTLAND, ME 04101		PC	KEEP ME WARM! 2022	10,000.
UNITED WAY OF SOUTHERN MAINE 550 FOREST AVE., SUITE 100 PORTLAND, ME 04101		PC	BIDDEFORD READY!	35,000.
UPSTANDER PROJECT 25 HAVERFORD ST BOSTON, MA 02130		PC	HIDDEN HISTORIES: SHARING BOUNTY AND THE HISTORY OF THE PENOBSCOT NATION	10,000.
VOLUNTEERS OF AMERICA NORTHERN NEW ENGLAND 14 MAIN ST #100 BRUNSWICK, ME 04011		PC	A COMFORTABLE ENVIRONMENT FOR BEHAVIORAL HEALTH RESIDENTS	10,000.
WAYSIDE FOOD PROGRAMS 135 WALTON ST PORTLAND, ME 04103		PC	OPERATING SUPPORT	25,000.
THE WINDOWDRESSERS, INC PO BOX 1135 ROCKLAND, ME 04841		PC	OPERATING SUPPORT	7,500.
WOODFORDS FAMILY SERVICES 15 SAUNDERS WAY, SUITE 900 WESTBROOK, ME 04092		PC	WOODFORDS K-5 SPECIAL PURPOSE PRIVATE SCHOOL PROGRAM EXPANSION	10,000.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
YORK COUNTY COMMUNITY ACTION CORPORATION 6 SPRUCE STREET PO BOX 72 SANFORD, ME 04073		PC	HEATING ASSISTANCE	7,500.
YORK COUNTY COMMUNITY ACTION CORPORATION 6 SPRUCE STREET PO BOX 72 SANFORD, ME 04073		PC	SENIOR TRANSPORTATION	10,000.
YOUTH FULL MAINE 51 US ROUTE 1, SUITE S SCARBOROUGH, ME 04074		PC	PREVENTING YORK COUNTY HUNGER - RURAL EXPANSION AND STRATEGIC PLANNING	20,000.
CONGREGATION ETZ CHAIM PO BOX 905 KENNEBUNK, ME 04043		PC	OPERATING SUPPORT	15,000.
MAINE CHILDREN'S CANCER PROGRAM 22 BRAMHALL STREET PORTLAND, ME 04102		PC	THE SAM L COHEN PATIENT CARE AND FAMILY FUND	25,000.
MAINE CHILDREN'S CANCER PROGRAM 22 BRAMHALL STREET PORTLAND, ME 04102		PC	PEDIATRIC INFUSION CENTER, MEDICAL DIRECTOR CHAIR, PATIENT CARE AND FAMILY FUND	1,000,000.
MAINE JEWISH FILM FESTIVAL PO BOX 7465 PORTLAND, ME 04112		PC	MAINE JEWISH FILM FESTIVAL	15,000.
MAINE MEDICAL CENTER 22 BRAMHALL STREET PORTLAND, ME 04102		PC	CAPITAL CAMPAIGN	250,000.
PREBLE STREET 55 PORTLAND STREET PORTLAND, ME 04101		PC	THE CAMPAIGN FOR PREBLE STREET	125,000.
Total from continuation sheets				

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. **FORM 990-PF**

2022

Go to www.irs.gov/Form2220 for instructions and the latest information.

Name SAM L. COHEN FOUNDATION	Employer identification number 20-2262822
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)		1	13,990.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	13,990.
4 Enter the tax shown on the corporation's 2021 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	51,411.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	13,990.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	05/15/22	06/15/22	09/15/22	12/15/22
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	3,498.	3,497.	3,498.	3,497.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	14,415.		1,000.	9,000.
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12		10,917.	7,420.	4,922.
13 Add lines 11 and 12	13		10,917.	8,420.	13,922.
14 Add amounts on lines 16 and 17 of the preceding column	14				
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	14,415.	10,917.	8,420.	13,922.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17				
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18	10,917.	7,420.	4,922.	

Go to **Part IV** on page 2 to figure the penalty. Do not go to **Part IV** if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2022 and before 7/1/2022	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 4\% (0.04)}{365}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 6\% (0.06)}{365}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 7\% (0.07)}{365}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{366}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			0.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120-S filers: For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1 Enter taxable income for the following periods.					
a Tax year beginning in 2019	1a				
b Tax year beginning in 2020	1b				
c Tax year beginning in 2021	1c				
2 Enter taxable income for each period for the tax year beginning in 2022. See the instructions for the treatment of extraordinary items	2				
3 Enter taxable income for the following periods.		First 4 months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2019	3a				
b Tax year beginning in 2020	3b				
c Tax year beginning in 2021	3c				
4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a	4				
5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b	5				
6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c	6				
7 Add lines 4 through 6	7				
8 Divide line 7 by 3.0	8				
9a Divide line 2 by line 8	9a				
b Extraordinary items (see instructions)	9b				
c Add lines 9a and 9b	9c				
10 Figure the tax on the amt on ln 9c using the instr for Form 1120, Sch J, line 2, or comparable line of corp's return	10				
11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a	11a				
b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b	11b				
c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c	11c				
12 Add lines 11a through 11c	12				
13 Divide line 12 by 3.0	13				
14 Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)	14				
15 Enter any alternative minimum tax (trusts only) for each payment period. See instructions	15				
16 Enter any other taxes for each payment period. See instr.	16				
17 Add lines 14 through 16	17				
18 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	18				
19 Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0-	19				

Part II ^{**} Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First <u>2</u> months	First <u>3</u> months	First <u>6</u> months	First <u>9</u> months
20	Annualization periods (see instructions)				
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	268,300.	402,315.	602,200.	1,286,350.
22	Annualization amounts (see instructions)	6.000000	4.000000	2.000000	1.333330
23a	Annualized taxable income. Multiply line 21 by line 22	1,609,800.	1,609,260.	1,204,400.	1,715,129.
23b	Extraordinary items (see instructions)				
23c	Add lines 23a and 23b	1,609,800.	1,609,260.	1,204,400.	1,715,129.
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return	22,376.	22,369.	16,741.	23,840.
25	Enter any alternative minimum tax (trusts only) for each payment period (see instructions)				
26	Enter any other taxes for each payment period. See instr.				
27	Total tax. Add lines 24 through 26	22,376.	22,369.	16,741.	23,840.
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions				
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	22,376.	22,369.	16,741.	23,840.
30	Applicable percentage	25%	50%	75%	100%
31	Multiply line 29 by line 30	5,594.	11,185.	12,556.	23,840.

Part III Required Installments

		1st	2nd	3rd	4th
		installment	installment	installment	installment
	Note: Complete lines 32 through 38 of one column before completing the next column.				
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	5,594.	11,185.	12,556.	23,840.
33	Add the amounts in all preceding columns of line 32. See instructions		3,498.	6,995.	10,493.
34	Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-	5,594.	7,687.	5,561.	13,347.
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	3,498.	3,497.	3,498.	3,497.
36	Subtract line 38 of the preceding column from line 37 of the preceding column				
37	Add lines 35 and 36	3,498.	3,497.	3,498.	3,497.
38	Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	3,498.	3,497.	3,498.	3,497.

**** ANNUALIZED INCOME INSTALLMENT METHOD USING STANDARD OPTION**

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT ADVISORY FEES - PRIME BUCHHOLZ	75,000.	75,000.		0.
TD WEALTH CUSTODY FEE	36,000.	36,000.		0.
INVESTMENT ADVISORY FEES - ADAGE CAPITAL PARTNERS L.P.	26,313.	26,313.		0.
INVESTMENT ADVISORY FEES - SEAPORT GLOBAL	6,407.	6,407.		0.
INVESTMENT ADVISORY FESS - WELLINGTON EMERGING MKTS	14,031.	14,031.		0.
TO FORM 990-PF, PG 1, LN 16C	157,751.	157,751.		0.

FORM 990-PF	TAXES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	20,523.	20,523.		0.
PAYROLL TAXES	21,210.	2,121.		19,089.
FEDERAL NET INVESTMENT INCOME TAX	50,000.	0.		0.
TO FORM 990-PF, PG 1, LN 18	91,733.	22,644.		19,089.

FORM 990-PF	OTHER EXPENSES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INSURANCE	1,799.	180.		1,619.
MEMBERSHIPS	150.	15.		135.
OFFICE EXPENSE	20,983.	2,098.		18,885.
TELEPHONE	2,135.	214.		1,921.
POSTAGE	124.	12.		112.
PAYROLL PROCESSING FEES	1,986.	199.		1,787.
GIFTS DATABASE	14,552.	0.		14,552.
MISCELLANEOUS	4,870.	487.		4,383.
SUBSCRIPTIONS AND PUBLICATIONS	9,950.	995.		8,955.
K1 OTHER DEDUCTIONS ADAGE CAPITAL PARTNERS	673,034.	673,034.		0.
K1 OTHER DEDUCTIONS WELLINGTON EMERGING MKTS	6,204.	6,204.		0.
K1 OTHER DEDUCTIONS SEAPORT GLOBAL	46,361.	46,361.		0.
TO FORM 990-PF, PG 1, LN 23	782,148.	729,799.		52,349.

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS			STATEMENT 8
DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
VANGUARD INTERMEDIATE TERM TREASURY FUND	X		2,531.	2,172.
VANGUARD LONG TERM TREASURY FUND	X		1,344,506.	1,001,115.
VANGUARD US TREASURY MONEY MARKET FUND	X		632,760.	634,851.
TOTAL U.S. GOVERNMENT OBLIGATIONS			1,979,797.	1,638,138.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			1,979,797.	1,638,138.

FORM 990-PF

CORPORATE STOCK

STATEMENT 9

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VANGUARD TOTAL STOCK MKT INDEX FUND	3,805,969.	5,675,406.
FIDELITY INTRNTL SUSTAINABILITY INDEX FUND	2,642,108.	2,644,573.
ARTISAN INTERNATIONAL VALUE FUND	2,164,031.	2,072,657.
PARNASSUS CORE EQUITY INSTITUTIONAL FUND	2,152,715.	1,664,200.
TOTAL TO FORM 990-PF, PART II, LINE 10B	10,764,823.	12,056,836.

FORM 990-PF

CORPORATE BONDS

STATEMENT 10

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VANGUARD TOTAL BOND MKT INDEX FUND	1,251,697.	1,041,716.
BAIRD FUNDS INCOME ULTRA SHORT INSTL FUND	1,756,502.	1,741,041.
TOTAL TO FORM 990-PF, PART II, LINE 10C	3,008,199.	2,782,757.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 11

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ADAGE CAPITAL PARTNERS LP	COST	3,105,284.	4,939,833.
SEAPORT GLOBAL PROPERTY SECURITIES FUND	COST	527,907.	551,993.
VANGUARD INFLATION-PROTECTED SECURITIES	COST	571,807.	513,944.
BLACKROCK STRATEGIC INCOME OPPORTUNITIES FUND	COST	1,083,878.	1,039,497.
WELLINGTON EMERGING MARKETS	COST	1,204,473.	1,279,330.
HARBOR CORE BOND FUND	COST	1,495,593.	1,414,834.
ARCHIPELAGO	COST	1,765,000.	1,778,284.
ISHARES GLOBAL CLEAN ENERGY	COST	500,494.	523,742.
SPDR S&P EMERGING MARKETS INDEX	COST	499,320.	520,531.
FPA CRESCENT FUND	COST	907,618.	911,641.
TOTAL TO FORM 990-PF, PART II, LINE 13		11,661,374.	13,473,629.

FORM 990-PF

PART VII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 12

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JEROME F. GOLDBERG, ESQ. PO BOX 1123 PORTLAND, ME 04104	DIRECTOR, CHAIR 10.00	18,500.	0.	0.
EDWARD K. SIMENSKY, CPA 268 MAIN STREET, PO BOX 760 SACO, ME 04072	DIRECTOR, TREASURER 2.00	15,000.	0.	0.
JEFFREY A. NATHANSON, ESQ. BANKNORTH, ONE PORTLAND SQUARE, PO BOX 9540 PORTLAND, ME 04112	DIRECTOR, PRESIDENT 10.00	18,500.	0.	0.
SHERRY P. BRODER, ESQ. 7 WATERFRONT PLAZA, SUITE 400, 500 ALA MOANA BLVD HONOLULU, HI 96813	DIRECTOR, SECRETARY 2.00	15,000.	0.	0.
JOHN SHOOS 83 GOUDY STREET SOUTH PORTLAND, ME 04106	EXECUTIVE DIRECTOR 40.00	143,072.	20,440.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		210,072.	20,440.	0.