
Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization

INDIANAPOLIS MUSEUM OF ART, INC.

Employer identification number

35-0867955

PROCESS TO REVIEW FORM 990

FORM 990, PART VI, QUESTION 11B

THE CHIEF FINANCIAL OFFICER, FINANCE COMMITTEE CHAIR, AND DEPUTY DIRECTOR OF PUBLIC AFFAIRS DO A DETAILED REVIEW OF THE FORM 990 BEFORE IT IS SUPPLIED TO THE AUDIT COMMITTEE FOR THEIR REVIEW. THE ENTIRE BOARD RECEIVES A COPY OF THE FORM 990 BEFORE IT IS FILED.

MONITORING & ENFORCEMENT OF COMPLIANCE WITH CONFLICT OF INTEREST POLICY
FORM 990, PART VI, LINE 12C

THE IMA HAS OFFICERS, DIRECTORS OR TRUSTEES, AND KEY EMPLOYEES COMPLETE CONFLICT OF INTEREST QUESTIONNAIRES ANNUALLY. THE CFO REVIEWS THE QUESTIONNAIRES ON AN ANNUAL BASIS. IF A CONFLICT IS NOTED, IT IS SUMMARIZED ON A SEPARATE DOCUMENT THAT IS THEN PRESENTED TO THE BOARD AND USED FOR COMPILATION OF THE 990. ANY BOARD MEMBER WHO HAS A CONFLICT OF INTEREST ABSTAINS FROM VOTING ON THE RELATED ISSUE AND MAY NOT BE INVOLVED IN ANY DISCUSSION PERTAINING TO THE PARTICULAR ISSUE.

PROCESS TO DETERMINE CEO, OFFICER, & KEY EMPLOYEE COMPENSATION

FORM 990, PART VI, LINES 15A & 15B

UNDER THE DIRECTION OF THE BOARD, THE HR DEPARTMENT GATHERS INDEPENDENT MARKET DATA, INCLUDING THE AAMD SURVEY AND PROVIDES IT TO THE BOARD COMMITTEE TO REVIEW AND USE IN DETERMINING THE CEO'S AND KEY EMPLOYEES' SALARIES. THE CEO'S LAST COMPENSATION REVIEW TOOK PLACE IN MAY 2010. KEY EMPLOYEE COMPENSATION WAS LAST REVIEWED IN JANUARY 2010.

Name of the organization

INDIANAPOLIS MUSEUM OF ART, INC.

Employer identification number

AVAILABILITY OF GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, & FS

FORM 990, PART VI, LINE 19

THE INDIANAPOLIS MUSEUM OF ART DOES NOT MAKE ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC. HOWEVER, FINANCIAL STATEMENTS AND THE FORM 990 ARE AVAILABLE ON THE WEBSITE.

OTHER CHANGES IN NET ASSETS OR FUND BALANCES

FORM 990, PART XI, LINE 5

| | |
|--|--------------|
| UNREALIZED GAIN: | \$48,880,242 |
| PURCHASES OF ART: | (1,351,377) |
| PROCEEDS FROM SALE OF ART: | 313,000 |
| CHANGES IN ACCUM. POSTRETIREMENT BENEFITS: | 382,000 |
| | ----- |
| | \$48,223,865 |

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

AN EDUCATIONAL INSTITUTION IN THE HEART OF THE MIDWEST, THE INDIANAPOLIS MUSEUM OF ART SERVES THE CREATIVE INTERESTS OF ITS COMMUNITIES BY FOSTERING EXPLORATION OF ART, DESIGN, AND THE NATURAL ENVIRONMENT. THE IMA PROMOTES THESE INTERESTS THROUGH THE COLLECTION, PRESENTATION, INTERPRETATION AND CONSERVATION OF ITS ARTISTIC, HISTORIC, AND ENVIRONMENTAL ASSETS. THE INDIANAPOLIS MUSEUM OF ART HAS A COLLECTION OF OVER 50,000 WORKS OF ART. AT THE MUSEUM, YOU WILL FIND ART FROM A VARIETY OF CULTURES AND PERIODS IN ART HISTORY. THE MUSEUM ALSO FEATURES NATIONAL AND INTERNATIONAL TRAVELING EXHIBITIONS THROUGHOUT THE YEAR. UPON COMPLETION, THE VIRGINIA B. FAIRBANKS ART & NATURE PARK WILL PROVIDE AN URBAN OASIS WITH 100 ACRES OF WOODLANDS,

| | |
|--|--------------------------------|
| Name of the organization INDIANAPOLIS MUSEUM OF ART, INC. | Employer identification number |
|--|--------------------------------|

ATTACHMENT 1 (CONT'D)

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

WETLANDS, LAKE AND MEADOWS LOCATED ADJACENT TO THE MUSEUM. THE PARK WILL CONTAIN OUTDOOR ART WORKS, AS WELL AS RECREATIONAL EXPERIENCES FOR VISITORS INCLUDING NATURE WALKS AND INTERACTIVE OUTDOOR ART EXHIBITIONS.

ATTACHMENT 2

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

| <u>DESCRIPTION</u> | <u>GRANTS</u> | <u>EXPENSES</u> | <u>REVENUE</u> |
|-----------------------------|---------------|-------------------|-----------------|
| MUSEUM STORE AND RESTAURANT | | 2,121,302. | 569,214. |
| TOTALS | | <u>2,121,302.</u> | <u>569,214.</u> |

ATTACHMENT 3

PART VII - CONTINUATION OF OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES

(1)=IND.TRUSTEE/DIR. (2)=INS.TRUSTEE (3)=OFFICER (4)=KEY EMP. (5)=HIGHEST COMP. (6)=FORMER

| | (A)NAME AND TITLE | (B)HOURS | (C) POSITION | | | | | COMPENSATION FROM | | |
|----|--|----------|--------------------|---------|---------|------|----------|-------------------|----|---------|
| | | | (1)(2)(3)(4)(5)(6) | (D)ORG. | (E)REL. | ORG. | (F)OTHER | | | |
| 29 | JENNIFER BARTENBACH CHIEF FINANCIAL OFFICER | 50.00 | | X | | | | 92,348. | 0. | 16,301. |
| 30 | SUE ELLEN PAXSON DEPUTY DIR-COLLECTIONS & PROGR | 50.00 | | | X | | | 230,587. | 0. | 9,624. |
| 31 | ROBERT STEIN DEPUTY DIR-RESEARCH, TECH, ENGAG | 50.00 | | | X | | | 141,894. | 0. | 13,908. |
| 32 | ELLEN LEE WOOD-PULLIAM SENIOR CURATOR | 50.00 | | | X | | | 163,249. | 0. | 12,769. |
| 33 | GREGORY SMITH SR CONSERVATION SCIENTIST | 50.00 | | | X | | | 124,802. | 0. | 8,815. |
| 34 | J. NICHOLAS CAMERON CHIEF OPERATING OFFICER | 50.00 | | | X | | | 188,622. | 0. | 6,236. |

ATTACHMENT 4

| | |
|--|--------------------------------|
| Name of the organization INDIANAPOLIS MUSEUM OF ART, INC. | Employer identification number |
|--|--------------------------------|

ATTACHMENT 4 (CONT'D)990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

| <u>NAME AND ADDRESS</u> | <u>DESCRIPTION OF SERVICES</u> | <u>COMPENSATION</u> |
|---|--------------------------------|---------------------|
| GEUPEL DEMARS HAGERMAN, LLC 10315 ALLISONVILLE ROAD FISHERS, IN 46038-2017 | CONSTRUCTION | 351,271. |
| RESNICOW SCHROEDER & ASSOCIATES 1995 BROADWAY 11TH FLOOR NEW YORK, NY 10023 | PUBLIC RELATIONS | 245,904. |
| HAGERMAN, INC PO BOX 11848-1848 FORT WAYNE, IN 46861 | CONSTRUCTION | 398,788. |
| E.U.R.L. GRAPPA 74, RUE DU ROCHER 75008 PARIS FRANCE | EXHIBIT INSTALLATION | 184,811. |
| INDIANAPOLIS FABRICATION 1125 BROOKSIDE AVENUE INDIANAPOLIS, IN 46202 | EXHIBIT INSTALLATION | 154,065. |
| TOTAL COMPENSATION | | <u>1,334,839.</u> |

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

INDIANAPOLIS MUSEUM OF ART, INC.

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public
Inspection

Employer identification number
35-0867955

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

| (a) Name, address, and EIN of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|--|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) OLDFIELDS, LLC 4000 MICHIGAN ROAD INDIANAPOLIS, IN 46208 | REAL ESTATE | IN | 30. | 18,670. | N/A |
| (2) ----- | | | | | |
| (3) ----- | | | | | |
| (4) ----- | | | | | |
| (5) ----- | | | | | |
| (6) ----- | | | | | |

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1) ----- | | | | | | | |
| (2) ----- | | | | | | | |
| (3) ----- | | | | | | | |
| (4) ----- | | | | | | | |
| (5) ----- | | | | | | | |
| (6) ----- | | | | | | | |
| (7) ----- | | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2010

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) ----- | | | | | | | | | | | | |
| (2) ----- | | | | | | | | | | | | |
| (3) ----- | | | | | | | | | | | | |
| (4) ----- | | | | | | | | | | | | |
| (5) ----- | | | | | | | | | | | | |
| (6) ----- | | | | | | | | | | | | |
| (7) ----- | | | | | | | | | | | | |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership |
|--|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|
| (1) A.J.P. CHARITABLE LEAD 1200 WEST 38TH STREET INDIANAPOLIS, IN 46208 35-6698176 | CHAR LEAD TRU | IN | N/A | TRUST | 24,282. | 431,560. | 100.0000 |
| (2) C.B. CHARITABLE UNITRUST 270 PARK AVENUE NEW YORK, NY 10017-2014 | CHAR LEAD TRU | IN | N/A | TRUST | 0. | 1,145,200. | 100.0000 |
| (3) ----- | | | | | | | |
| (4) ----- | | | | | | | |
| (5) ----- | | | | | | | |
| (6) ----- | | | | | | | |
| (7) ----- | | | | | | | |

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| | (a) Name of other organization | (b) Transaction type (a-r) | (c) Amount involved | (d) Method of determining amount involved | Yes | No |
|------------|-----------------------------------|-------------------------------|------------------------|--|-----|----|
| 1a | | | | | | X |
| 1b | | | | | | X |
| 1c | | | | | | X |
| 1d | | | | | | X |
| 1e | | | | | | X |
| 1f | | | | | | X |
| 1g | | | | | | X |
| 1h | | | | | | X |
| 1i | | | | | | X |
| 1j | | | | | | X |
| 1k | | | | | | X |
| 1l | | | | | | X |
| 1m | | | | | | X |
| 1n | | | | | | X |
| 1o | | | | | | X |
| 1p | | | | | | X |
| 1q | | | | | | X |
| 1r | | | | | | X |
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| (5) | | | | | | |
| (6) | | | | | | |

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| | (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Are all partners section 501(c)(3) organizations? | | (e) Share of end-of-year assets | (f) Disproportionate allocations? | | (g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (h) General or managing partner? | |
|------|---|-------------------------|--|--|----|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|
| | | | | Yes | No | | Yes | No | | Yes | No |
| (1) | | | | | | | | | | | |
| (2) | | | | | | | | | | | |
| (3) | | | | | | | | | | | |
| (4) | | | | | | | | | | | |
| (5) | | | | | | | | | | | |
| (6) | | | | | | | | | | | |
| (7) | | | | | | | | | | | |
| (8) | | | | | | | | | | | |
| (9) | | | | | | | | | | | |
| (10) | | | | | | | | | | | |
| (11) | | | | | | | | | | | |
| (12) | | | | | | | | | | | |
| (13) | | | | | | | | | | | |
| (14) | | | | | | | | | | | |
| (15) | | | | | | | | | | | |
| (16) | | | | | | | | | | | |

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
 ▶ See separate instructions.

OMB No. 1545-1002

Attachment Sequence No. **69**

| | | |
|--|--|--|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) NORTHERN DYNASTY MINERALS LTD. | | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) 1020-800 EST PENDER STREET VANCOUVER CA V6C 2V6 | | Tax year of company or fund: calendar year <u>2010</u> or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | | |
|--|-----------|--|-----------|--|
| 1a Enter your pro rata share of the ordinary earnings of the QEF | 1a | | | |
| b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 1b | | | |
| c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | | | 1c | |
| 2a Enter your pro rata share of the total net capital gain of the QEF | 2a | | | |
| b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 2b | | | |
| c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | | | 2c | |
| 3a Add lines 1c and 2c | | | 3a | |
| b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | | |
| c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | | |
| d Add lines 3b and 3c | | | 3d | |
| e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | | | 3e | |
| Important: <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i> | | | | |
| 4a Enter the total tax for the tax year (See instructions.) | 4a | | | |
| b Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | | |
| c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | | | 4c | |

ADDITIONAL INFORMATION REQUIRED TO BE ATTACHED
 TO FORM 8621, LINE 11a - HOLDING PERIOD OF STOCK

THE PARTNERSHIP HAS MADE CERTAIN INVESTMENTS IN PASSIVE FOREIGN INVESTMENT COMPANIES ("PFICs") THAT ARE SUBJECT TO IRC SECTION 1291 ("SECTION 1291 FUNDS"). ALTHOUGH YOUR ALLOCABLE SHARE OF SUCH 1291 FUND INCOME IS ALREADY INCLUDED WITHIN YOUR SCHEDULE K-1, YOU MAY BE REQUIRED TO FILE IRS FORM 8621 TO REPORT YOUR INDIRECT INTEREST IN SUCH SECTION 1291 FUNDS. INCLUDED IS THE INFORMATION NECESSARY TO COMPLETE THE FORM.

THE TAX RULES RELATING TO PFIC INVESTMENTS ARE COMPLEX AND YOU ARE ADVISED TO CONSULT WITH YOUR TAX ADVISOR.

PFIC NAME: NORTHERN DYNASTY MINERALS LTD.

PFIC ADDRESS: 1020-800 WEST PENDER STREET
 VANCOUVER, BC CANADA V6C 2V6

EIN: N/A

TAX YEAR: 1/1/10 - 12/31/10

| DATE <u>ACQUIRED</u> | DATE <u>SOLD</u> | NUMBER OF DAYS HELD <u>LINE 11a</u> | TOTAL GAIN OR LOSS FROM THE DISPOSITION OF STOCK OF A SECTION 1291 FUND <u>LINE 10f</u> | EXCESS DISTRIBUTION ALLOCABLE TO CURRENT YEAR <u>LINE 11b</u> |
|-------------------------|---------------------|---|--|--|
| 8/9/2010 | 12/9/2010 | 123 | 1 | 1 |
| 8/10/2010 | 12/9/2010 | 122 | 111 | 111 |
| 8/11/2010 | 12/9/2010 | 121 | 37 | 37 |
| 8/12/2010 | 12/9/2010 | 120 | 44 | 44 |
| 8/18/2010 | 12/9/2010 | 114 | 1 | 1 |
| 9/20/2010 | 12/9/2010 | 81 | 22 | 22 |
| 9/20/2010 | 12/9/2010 | 81 | 17 | 17 |
| 8/11/2010 | 12/10/2010 | 122 | 2 | 2 |
| 8/10/2010 | 12/9/2010 | 122 | 455 | 455 |
| 8/10/2010 | 12/9/2010 | 122 | 198 | 198 |
| 8/11/2010 | 12/9/2010 | 121 | 362 | 362 |
| 8/12/2010 | 12/9/2010 | 120 | 108 | 108 |
| 8/13/2010 | 12/9/2010 | 119 | 76 | 76 |
| 8/16/2010 | 12/9/2010 | 116 | 12 | 12 |
| 8/20/2010 | 12/9/2010 | 112 | 30 | 30 |
| 8/23/2010 | 12/9/2010 | 109 | 29 | 29 |
| 8/24/2010 | 12/9/2010 | 108 | 114 | 114 |
| 8/25/2010 | 12/9/2010 | 107 | 48 | 48 |
| 8/26/2010 | 12/9/2010 | 106 | 103 | 103 |
| 8/27/2010 | 12/9/2010 | 105 | 5 | 5 |
| 8/30/2010 | 12/9/2010 | 102 | 26 | 26 |
| | | TOTAL | <u>1,801</u> | <u>1,801</u> |

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|--|---------------|--------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 1,801. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 1,801. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|--|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF:

NORTHERN DYNASTY MINERALS LTD.

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SEE ATTACHMENT | VAR | VAR | 1,801. |
| | TOTAL | | <u>1,801.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

| | |
|--|--|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) OSISKO MINING CORPORATION | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) 1100, AVENUE DES CANADIENS-DE-MONTR H3B 2S2 MONTREAL CA | Tax year of company or fund: calendar year 2010 or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | | |
|--|-----------|--|-----------|--|
| 1a Enter your pro rata share of the ordinary earnings of the QEF | 1a | | | |
| b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 1b | | | |
| c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | | | 1c | |
| 2a Enter your pro rata share of the total net capital gain of the QEF | 2a | | | |
| b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 2b | | | |
| c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | | | 2c | |
| 3a Add lines 1c and 2c | | | 3a | |
| b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | | |
| c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | | |
| d Add lines 3b and 3c | | | 3d | |
| e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | | | 3e | |
| Important: <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i> | | | | |
| 4a Enter the total tax for the tax year (See instructions.) | 4a | | | |
| b Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | | |
| c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | | | 4c | |

For Paperwork Reduction Act Notice, see page 7 of separate instructions.

ADDITIONAL INFORMATION REQUIRED TO BE ATTACHED
 TO FORM 8621, LINE 11a - HOLDING PERIOD OF STOCK

THE PARTNERSHIP HAS MADE CERTAIN INVESTMENTS IN PASSIVE FOREIGN INVESTMENT COMPANIES ("PFICs") THAT ARE SUBJECT TO IRC SECTION 1291 ("SECTION 1291 FUNDS"). ALTHOUGH YOUR ALLOCABLE SHARE OF SUCH 1291 FUND INCOME IS ALREADY INCLUDED WITHIN YOUR SCHEDULE K-1, YOU MAY BE REQUIRED TO FILE IRS FORM 8621 TO REPORT YOUR INDIRECT INTEREST IN SUCH SECTION 1291 FUNDS. INCLUDED IS THE INFORMATION NECESSARY TO COMPLETE THE FORM.

THE TAX RULES RELATING TO PFIC INVESTMENTS ARE COMPLEX AND YOU ARE ADVISED TO CONSULT WITH YOUR TAX ADVISOR.

PFIC NAME: OSISKO MINING CORPORATION

PFIC ADDRESS: WINDSOR STATION, SUITE 300
 1100, AVENUE DES CANADIENS-DE-MONTREAL
 P.O. BOX 211
 MONTREAL, QUEBEC, CANADA H3B 2S2

EIN: N/A

TAX YEAR: 1/1/10 - 12/31/10

| DATE ACQUIRED | DATE SOLD | NUMBER OF DAYS HELD LINE 11a | TOTAL GAIN OR LOSS FROM THE DISPOSITION OF STOCK OF A SECTION 1291 FUND LINE 10f | EXCESS DISTRIBUTION ALLOCABLE TO CURRENT YEAR LINE 11b |
|------------------|--------------|------------------------------------|---|---|
| 3/17/2010 | 4/23/2010 | 38 | 34 | 34 |
| 3/17/2010 | 4/26/2010 | 41 | 33 | 33 |
| 4/1/2010 | 4/26/2010 | 26 | 12 | 12 |
| 4/1/2010 | 4/27/2010 | 27 | 45 | 45 |
| 3/18/2010 | 4/27/2010 | 41 | 23 | 23 |
| 3/18/2010 | 4/27/2010 | 41 | 34 | 34 |
| 2/18/2010 | 4/27/2010 | 69 | 174 | 174 |
| 3/31/2010 | 4/27/2010 | 28 | 6 | 6 |
| 3/31/2010 | 4/29/2010 | 30 | 80 | 80 |
| 3/31/2010 | 4/29/2010 | 30 | 246 | 246 |
| 2/19/2010 | 4/29/2010 | 70 | 116 | 116 |
| 3/22/2010 | 4/29/2010 | 39 | 235 | 235 |
| 2/3/2010 | 4/29/2010 | 86 | 121 | 121 |
| 2/4/2010 | 4/30/2010 | 86 | 101 | 101 |
| 3/22/2010 | 4/30/2010 | 40 | 475 | 475 |
| 2/1/2010 | 5/6/2010 | 95 | 15 | 15 |
| 2/4/2010 | 5/6/2010 | 92 | 350 | 350 |
| 5/7/2010 | 5/11/2010 | 5 | 30 | 30 |
| 5/7/2010 | 5/11/2010 | 5 | 67 | 67 |
| 5/7/2010 | 5/11/2010 | 5 | 29 | 29 |

CONTINUED ON NEXT PAGE

PFIC NAME: OSISKO MINING CORPORATION

| <u>DATE ACQUIRED</u> | <u>DATE SOLD</u> | <u>NUMBER OF DAYS HELD</u> <u>LINE 11a</u> | <u>TOTAL GAIN OR LOSS FROM THE DISPOSITION OF STOCK OF A SECTION 1291 FUND</u> <u>LINE 10f</u> | <u>EXCESS DISTRIBUTION ALLOCABLE TO CURRENT YEAR</u> <u>LINE 11b</u> |
|----------------------|------------------|---|---|---|
| 5/7/2010 | 5/12/2010 | 6 | 20 | 20 |
| 5/12/2010 | 6/18/2010 | 38 | 91 | 91 |
| 5/13/2010 | 6/18/2010 | 37 | 22 | 22 |
| 5/13/2010 | 6/22/2010 | 41 | 0 | 0 |
| 5/13/2010 | 6/22/2010 | 41 | 4 | 4 |
| 5/13/2010 | 6/22/2010 | 41 | 8 | 8 |
| 5/13/2010 | 6/23/2010 | 42 | 7 | 7 |
| 5/13/2010 | 6/23/2010 | 42 | 10 | 10 |
| 5/13/2010 | 6/25/2010 | 44 | 35 | 35 |
| 5/7/2010 | 6/25/2010 | 50 | 91 | 91 |
| 5/7/2010 | 6/28/2010 | 53 | 53 | 53 |
| 7/26/2010 | 7/30/2010 | 5 | 87 | 87 |
| 7/19/2010 | 7/30/2010 | 12 | 0 | 0 |
| 7/26/2010 | 7/30/2010 | 5 | 112 | 112 |
| 7/19/2010 | 7/30/2010 | 12 | 76 | 76 |
| 7/19/2010 | 8/10/2010 | 23 | 152 | 152 |
| 7/19/2010 | 8/10/2010 | 23 | 164 | 164 |
| 7/26/2010 | 8/10/2010 | 16 | 47 | 47 |
| 7/19/2010 | 8/10/2010 | 23 | 12 | 12 |
| 7/15/2010 | 8/10/2010 | 27 | 104 | 104 |
| 7/16/2010 | 8/10/2010 | 26 | 66 | 66 |
| 7/16/2010 | 8/16/2010 | 32 | 54 | 54 |
| 7/14/2010 | 8/16/2010 | 34 | 110 | 110 |
| 7/14/2010 | 8/17/2010 | 35 | 175 | 175 |
| 5/7/2010 | 8/17/2010 | 103 | 24 | 24 |
| 5/10/2010 | 8/17/2010 | 100 | 178 | 178 |
| 5/10/2010 | 8/18/2010 | 101 | 154 | 154 |
| 7/7/2010 | 8/18/2010 | 43 | 197 | 197 |
| 7/7/2010 | 8/18/2010 | 43 | 226 | 226 |
| 5/18/2010 | 8/18/2010 | 93 | 170 | 170 |
| 5/19/2010 | 8/18/2010 | 92 | 278 | 278 |
| 5/19/2010 | 8/19/2010 | 93 | 344 | 344 |
| 2/1/2010 | 8/19/2010 | 200 | 1,074 | 1,074 |
| 2/1/2010 | 8/19/2010 | 200 | 861 | 861 |
| 1/28/2010 | 8/19/2010 | 204 | 89 | 89 |
| 1/28/2010 | 8/20/2010 | 205 | 425 | 425 |
| 2/5/2010 | 8/20/2010 | 197 | 1,183 | 1,183 |
| 2/5/2010 | 8/23/2010 | 200 | 378 | 378 |
| 2/5/2010 | 8/24/2010 | 201 | 238 | 238 |
| 1/29/2010 | 8/24/2010 | 208 | 59 | 59 |
| 8/5/2010 | 8/25/2010 | 21 | 16 | 16 |

CONTINUED ON NEXT PAGE

PFIC NAME: OSISKO MINING CORPORATION

| <u>DATE ACQUIRED</u> | <u>DATE SOLD</u> | <u>NUMBER OF DAYS HELD</u> <u>LINE 11a</u> | <u>TOTAL GAIN OR LOSS FROM THE DISPOSITION OF STOCK OF A SECTION 1291 FUND</u> <u>LINE 10f</u> | <u>EXCESS DISTRIBUTION ALLOCABLE TO CURRENT YEAR</u> <u>LINE 11b</u> |
|----------------------|------------------|---|---|---|
| 1/29/2010 | 8/26/2010 | 210 | 209 | 209 |
| 8/5/2010 | 8/31/2010 | 27 | 13 | 13 |
| 8/5/2010 | 9/1/2010 | 28 | 15 | 15 |
| 7/28/2010 | 9/3/2010 | 38 | 13 | 13 |
| 7/27/2010 | 9/7/2010 | 43 | 144 | 144 |
| 7/27/2010 | 9/7/2010 | 43 | 140 | 140 |
| 7/27/2010 | 9/7/2010 | 43 | 369 | 369 |
| 7/28/2010 | 9/7/2010 | 42 | 72 | 72 |
| 1/29/2010 | 9/7/2010 | 222 | 293 | 293 |
| 1/29/2010 | 9/7/2010 | 222 | 235 | 235 |
| 1/29/2010 | 9/8/2010 | 223 | 134 | 134 |
| 12/13/2010 | 12/14/2010 | 2 | 22 | 22 |
| | | TOTAL | <u>11,279</u> | <u>11,279</u> |

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)

Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|--|---------------|---------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 11,279. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 11,279. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|--|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF:

OSISKO MINING CORPORATION

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|----------------|
| SEE ATTACHMENT | VAR | VAR | 11,279. |
| | TOTAL | | <u>11,279.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

| | | |
|--|--|--|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) TOREX GOLD RESOURCES INC. | | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) 145 KING ST. WEST, SUITE 1502 M5H 1J8 TORONTO CA | | Tax year of company or fund: calendar year 2012 or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | |
|---|-----------|-----------|--|
| 1a Enter your pro rata share of the ordinary earnings of the QEF | 1a | | |
| b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) . . . | 1b | | |
| c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | | 1c | |
| 2a Enter your pro rata share of the total net capital gain of the QEF | 2a | | |
| b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) . . . | 2b | | |
| c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | | 2c | |
| 3a Add lines 1c and 2c | | 3a | |
| b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | |
| c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | |
| d Add lines 3b and 3c | | 3d | |
| e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | | 3e | |
| Important: If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e. | | | |
| 4a Enter the total tax for the tax year (See instructions.) | 4a | | |
| b Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | |
| c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | | 4c | |

For Paperwork Reduction Act Notice, see page 7 of separate instructions.

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here . Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)

Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|---|---------------|------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 568. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 568. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|--|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF:

TOREX GOLD RESOURCES INC.

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SECTION 1291 STOCK | 02/12/2010 | 04/26/2010 | 82. |
| SECTION 1291 STOCK | 02/12/2010 | 04/26/2010 | 70. |
| SECTION 1291 STOCK | 02/12/2010 | 04/27/2010 | 416. |
| | TOTAL | | <u>568.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

| | |
|--|--|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) FRANCO-NEVADA CORPORATION | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) 130 KING STREET WEST, STE 740 M5X 1E4 TORONTO CA | Tax year of company or fund: calendar year 2010 or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | | |
|---|-----------|--|-----------|--|
| 1a Enter your pro rata share of the ordinary earnings of the QEF | 1a | | | |
| b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 1b | | | |
| c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | | | 1c | |
| 2a Enter your pro rata share of the total net capital gain of the QEF | 2a | | | |
| b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 2b | | | |
| c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | | | 2c | |
| 3a Add lines 1c and 2c | | | 3a | |
| b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | | |
| c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | | |
| d Add lines 3b and 3c | | | 3d | |
| e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | | | 3e | |
| Important: If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e. | | | | |
| 4a Enter the total tax for the tax year (See instructions.) | 4a | | | |
| b Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | | |
| c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | | | 4c | |

For Paperwork Reduction Act Notice, see page 7 of separate instructions.

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
 Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|---|---------------|------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| | | 10c | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10d | |
| d | Multiply line 10c by 125% (1.25). | | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 375. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 375. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
 Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|---|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PEIC OR OEF:

FRANCO-NEVADA CORPORATION

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SECTION 1291 STOCK | 03/25/2010 | 04/06/2010 | 188. |
| SECTION 1291 STOCK | 03/25/2010 | 04/09/2010 | 132. |
| SECTION 1291 STOCK | 03/25/2010 | 04/09/2010 | 55. |
| | TOTAL | | <u>375.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment
 Sequence No. **69**

▶ See separate instructions.

| | | |
|--|--|--|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) LAKE SHORE GOLD CORP | | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) 181 UNIVERSITY AVE, SUITE 2000 M5H 3M7 TORONTO CA | | Tax year of company or fund: calendar year 2010 or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | |
|--|---|--|
| <p>1a Enter your pro rata share of the ordinary earnings of the QEF</p> <p>b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)</p> <p>c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income</p> <p>2a Enter your pro rata share of the total net capital gain of the QEF</p> <p>b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)</p> <p>c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.)</p> <p>3a Add lines 1c and 2c</p> <p>b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.)</p> <p>c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year</p> <p>d Add lines 3b and 3c</p> <p>e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets)</p> <p>Important: If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</p> <p>4a Enter the total tax for the tax year (See instructions.)</p> <p>b Enter the total tax for the tax year determined without regard to the amount entered on line 3e</p> <p>c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions</p> | <p>1a</p> <p>1b</p> <p>1c</p> <p>2a</p> <p>2b</p> <p>2c</p> <p>3a</p> <p>3b</p> <p>3c</p> <p>3d</p> <p>3e</p> <p>4a</p> <p>4b</p> <p>4c</p> | |
|--|---|--|

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|--|---------------|-----|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 19. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 19. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|--|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF:

LAKE SHORE GOLD CORP

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SECTION 1291 STOCK | 05/21/2010 | 06/25/2010 | 11. |
| SECTION 1291 STOCK | 05/25/2010 | 06/25/2010 | 3. |
| SECTION 1291 STOCK | 05/21/2010 | 06/28/2010 | 5. |
| | TOTAL | | <u>19.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment
Sequence No. **69**

▶ See separate instructions.

| | | |
|--|--|---|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | | Identifying number (see page 2 of Instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) ATHABASCA OIL SANDS CORP | | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) 250 6TH AVENUE SW, STE 2000 T2P 3H7 CALGARY CA | | Tax year of company or fund: calendar year 2010 or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | | |
|--|-----------|--|-----------|--|
| 1a Enter your pro rata share of the ordinary earnings of the QEF | 1a | | | |
| b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 1b | | | |
| c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | | | 1c | |
| 2a Enter your pro rata share of the total net capital gain of the QEF | 2a | | | |
| b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 2b | | | |
| c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | | | 2c | |
| 3a Add lines 1c and 2c | | | 3a | |
| b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | | |
| c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | | |
| d Add lines 3b and 3c | | | 3d | |
| e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | | | 3e | |
| Important: <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i> | | | | |
| 4a Enter the total tax for the tax year (See instructions.) | 4a | | | |
| b Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | | |
| c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | | | 4c | |

For Paperwork Reduction Act Notice, see page 7 of separate instructions.

ADDITIONAL INFORMATION REQUIRED TO BE ATTACHED
TO FORM 8621, LINE 11a - HOLDING PERIOD OF STOCK

THE PARTNERSHIP HAS MADE CERTAIN INVESTMENTS IN PASSIVE FOREIGN INVESTMENT COMPANIES ("PFICs") THAT ARE SUBJECT TO IRC SECTION 1291 ("SECTION 1291 FUNDS"). ALTHOUGH YOUR ALLOCABLE SHARE OF SUCH 1291 FUND INCOME IS ALREADY INCLUDED WITHIN YOUR SCHEDULE K-1, YOU MAY BE REQUIRED TO FILE IRS FORM 8621 TO REPORT YOUR INDIRECT INTEREST IN SUCH SECTION 1291 FUNDS. INCLUDED IS THE INFORMATION NECESSARY TO COMPLETE THE FORM.

THE TAX RULES RELATING TO PFIC INVESTMENTS ARE COMPLEX AND YOU ARE ADVISED TO CONSULT WITH YOUR TAX ADVISOR.

PFIC NAME: ATHABASCA OIL SANDS CORP.
PFIC ADDRESS: BOW VALLEY SQUARE 4
SUITE 2000
250 6TH AVENUE SW
CALGARY, ALBERTA, CANADA T2P 3H7
EIN: N/A
TAX YEAR: 1/1/10 - 12/31/10

| DATE <u>ACQUIRED</u> | DATE <u>SOLD</u> | NUMBER OF DAYS HELD <u>LINE 11a</u> | TOTAL GAIN OR LOSS FROM THE DISPOSITION OF STOCK OF A SECTION 1291 FUND <u>LINE 10f</u> | EXCESS DISTRIBUTION ALLOCABLE TO CURRENT YEAR <u>LINE 11b</u> |
|-------------------------|---------------------|---|--|--|
| 6/10/2010 | 6/17/2010 | 8 | 9 | 9 |
| 6/10/2010 | 6/18/2010 | 9 | 54 | 54 |
| 6/10/2010 | 6/21/2010 | 12 | 117 | 117 |
| 6/10/2010 | 6/21/2010 | 12 | 49 | 49 |
| 6/14/2010 | 6/21/2010 | 8 | 29 | 29 |
| 6/15/2010 | 6/21/2010 | 7 | 53 | 53 |
| 6/14/2010 | 6/22/2010 | 9 | 6 | 6 |
| 6/14/2010 | 7/8/2010 | 25 | 25 | 25 |
| 10/1/2010 | 10/27/2010 | 27 | 6 | 6 |
| | | TOTAL | <u>348</u> | <u>348</u> |

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|--|---------------|------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 348. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 348. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|--|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF:

ATHABASCA OIL SANDS CORP

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SEE ATTACHMENT | VAR | VAR | 348. |
| | TOTAL | | <u>348.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

| | | |
|--|--|--|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) BRETT RESOURCES INC | | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) SUITE 611-675 HASTINGS STREET V6B 1N2 VANCOUVER CA | | Tax year of company or fund: calendar year 2010 or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | | |
|--|-----------|--|-----------|--|
| 1a Enter your pro rata share of the ordinary earnings of the QEF | 1a | | | |
| b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 1b | | | |
| c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | | | 1c | |
| 2a Enter your pro rata share of the total net capital gain of the QEF | 2a | | | |
| b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 2b | | | |
| c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | | | 2c | |
| 3a Add lines 1c and 2c | | | 3a | |
| b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | | |
| c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | | |
| d Add lines 3b and 3c | | | 3d | |
| e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | | | 3e | |
| Important: <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i> | | | | |
| 4a Enter the total tax for the tax year (See instructions.) | 4a | | | |
| b Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | | |
| c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | | | 4c | |

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
 Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|--|---------------|------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 143. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 143. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
 Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|--|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF: _____

BRETT RESOURCES INC

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SECTION 1291 STOCK | 03/22/2010 | 04/23/2010 | 28. |
| SECTION 1291 STOCK | 03/23/2010 | 04/23/2010 | 47. |
| SECTION 1291 STOCK | 03/22/2010 | 04/23/2010 | 68. |
| | TOTAL | | <u>143.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

| | |
|--|--|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) TAHOE RESOURCES INC. | Employer identification number (if any) FOREIGNUS |
| Address (Enter number, street, city or town, and country.) 1500-1055 EST GEORGIA STREET V6E 4N7 VANCOUVER CA | Tax year of company or fund: calendar year 2010 or other tax year beginning _____ and ending _____ |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | | |
|---|-----------|--|-----------|--|
| 1a Enter your pro rata share of the ordinary earnings of the QEF | 1a | | | |
| b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 1b | | | |
| c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | | | 1c | |
| 2a Enter your pro rata share of the total net capital gain of the QEF | 2a | | | |
| b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 2b | | | |
| c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | | | 2c | |
| 3a Add lines 1c and 2c | | | 3a | |
| b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | | |
| c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | | |
| d Add lines 3b and 3c | | | 3d | |
| e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | | | 3e | |
| Important: If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e. | | | | |
| 4a Enter the total tax for the tax year (See instructions.) | 4a | | | |
| b Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | | |
| c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | | | 4c | |

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|--|---------------|------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 102. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 102. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|--|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF:

TAHOE RESOURCES INC.

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SECTION 1291 STOCK | 05/28/2010 | 06/09/2010 | 102. |
| | TOTAL | | <u>102.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

| | | |
|--|--|---|
| Name of shareholder INDIANAPOLIS MUSEUM OF ART, INC. | | Identifying number (see page 2 of instructions) 35-0867955 |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 4000 MICHIGAN ROAD | | Shareholder tax year: calendar year _____ or other tax year beginning 07/01/2010 and ending 06/30/2011 |
| City or town, state, and ZIP code or country INDIANAPOLIS IN 46208 | | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | | Employer identification number (if any) FOREIGNUS |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) YOUKU COM INC | | Tax year of company or fund: calendar year <u>2010</u> or other tax year beginning _____ and ending _____ |
| Address (Enter number, street, city or town, and country.) 11F, SINOSTEEL PLAZA, 8 HAIDIAN DIS 100080 BEIJING CH | | |

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e of Part IV.*
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | |
|--|--|--|
| <p>1a Enter your pro rata share of the ordinary earnings of the QEF</p> <p>b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)</p> <p>c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income</p> | <p>1a</p> <p>1b</p> <p>1c</p> | |
| <p>2a Enter your pro rata share of the total net capital gain of the QEF</p> <p>b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)</p> <p>c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.)</p> | <p>2a</p> <p>2b</p> <p>2c</p> | |
| <p>3a Add lines 1c and 2c</p> <p>b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.)</p> <p>c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year</p> <p>d Add lines 3b and 3c</p> <p>e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets)</p> <p>Important: If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</p> | <p>3a</p> <p>3b</p> <p>3c</p> <p>3d</p> <p>3e</p> | |
| <p>4a Enter the total tax for the tax year (See instructions.)</p> <p>b Enter the total tax for the tax year determined without regard to the amount entered on line 3e</p> <p>c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions</p> | <p>4a</p> <p>4b</p> <p>4c</p> | |

For Paperwork Reduction Act Notice, see page 7 of separate instructions.

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
 Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|---|---------------|------|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | 136. |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | SEE STATEMENT | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | 136. |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
 Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|---|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

FORM 8621 SUPPORTING SCHEDULES

NAME OF PFIC OR OEF:

YOUKU COM INC

PART IV, LINE 11A - DIST AND DISP OF STOCK IN SECTION 1291 FUND

| <u>DESCRIPTION</u> | <u>ACQUIRED</u> | <u>SOLD</u> | <u>AMOUNT</u> |
|--------------------|-----------------|-------------|---------------|
| SECTION 1291 STOCK | 12/08/2010 | 12/08/2010 | 136. |
| | TOTAL | | <u>136.</u> |

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

OMB No. 1545-1002

Attachment Sequence No. 69

▶ See separate instructions.

Name of shareholder

INDIANAPOLIS MUSEUM OF ART, INC.

Identifying number (see page 2 of instructions)

35-0867955

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)

4000 MICHIGAN ROAD

City or town, state, and ZIP code or country

INDIANAPOLIS IN 46208

Shareholder tax year: calendar year _____ or other tax year beginning **07/01/2010** and ending **06/30/2011**

Check type of shareholder filing the return: Individual Corporation Partnership S Corporation Nongrantor Trust Estate

Name of passive foreign investment company (PFIC) or qualified electing fund (QEF)

MOORFIELD REAL ESTATE FUND "A"

Employer identification number (if any)

FOREIGNUS

Address (Enter number, street, city or town, and country.)

NIGHTINGALE HOUSE, 65 CURZON STREET W1J8PE LONDON UK

Tax year of company or fund: calendar year **2010** or other tax year beginning _____ and ending _____

Part I Elections (See instructions.)

- A **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 1a through 2c of Part II.
- B **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 10f of Part IV.
- C **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 10e of Part IV.
- D **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.
Note: If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- E **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(e) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 10f of Part IV.
- F **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part III.

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

| | | | | |
|---|--|----|--|--|
| 1a | Enter your pro rata share of the ordinary earnings of the QEF | 1a | | |
| b | Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 1b | | |
| c | Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income | 1c | | |
| 2a | Enter your pro rata share of the total net capital gain of the QEF | 2a | | |
| b | Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g) | 2b | | |
| c | Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) | 2c | | |
| 3a | Add lines 1c and 2c | 3a | | |
| b | Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) | 3b | | |
| c | Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year | 3c | | |
| d | Add lines 3b and 3c | 3d | | |
| e | Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) | 3e | | |
| Important: If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e. | | | | |
| 4a | Enter the total tax for the tax year (See instructions.) | 4a | | |
| b | Enter the total tax for the tax year determined without regard to the amount entered on line 3e | 4b | | |
| c | Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions | 4c | | |

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

| | | | |
|---|---|---|--|
| 5 | Enter the fair market value of your PFIC stock at the end of the tax year | 5 | |
| 6 | Enter your adjusted basis in the stock at the end of the tax year | 6 | |
| 7 | Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8 | 7 | |
| 8 | Enter any unreversed inclusions (as defined in section 1296(d)). See instructions. | 8 | |
| 9 | Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return | 9 | |

Part IV Distributions From and Dispositions of Stock of a Section 1291 Fund (See page 6 of instructions.)
 Complete a separate Part IV for each excess distribution (see instructions).

| | | | |
|-----|---|-----|----|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | 0. |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25). | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | 0. |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | 11a | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections
 Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|---|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2010

Attachment Sequence No. 118

Department of the Treasury Internal Revenue Service

Information furnished for the foreign partnership's tax year beginning 01/01/2010, and ending 12/31/2010

Name of person filing this return

INDIANAPOLIS MUSEUM OF ART

Filer's identifying number

35-0867955

Filer's address (if you are not filing this form with your tax return)

A Category of filer (see Categories of Filers in the instructions and check applicable box(es): 1 [] 2 [] 3 [X] 4 []

B Filer's tax year beginning 07/01/2010, and ending 06/30/2011

C Filer's share of liabilities: Nonrecourse \$

Qualified nonrecourse financing \$ Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

EIN

Name

Address

E Information about certain other partners (see instructions)

(4) Check applicable box(es)

Category 1 Category 2 Constructive owner

(1) Name

(2) Address

(3) Identifying number

F1 Name and address of foreign partnership SENTIENT GLOBAL RESOURCES FUND III, LP 64 EARTH CLOSE, WEST BAY BEACH SOUTH, PO BOX 10795, GRAND CAYMAN

2 EIN (if any)

98-0616111

3 Country under whose laws organized

CJ

4 Date of organization

5 Principal place of business

6 Principal business activity code number

7 Principal business activity

8a Functional currency

8b Exchange rate (see instr.)

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States

2 Check if the foreign partnership must file:

[] Form 1042 [] Form 8804 [] Form 1065 or 1065-B

Service Center where Form 1065 or 1065-B is filed:

3 Name and address of foreign partnership's agent in country of organization, if any

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 Were any special allocations made by the foreign partnership? [] Yes [] No

6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions)

7 How is this partnership classified under the law of the country in which it is organized?

8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3), (4), or 1.1503(d)-1(b)(4)? [] Yes [X] No

9 Does this partnership meet both of the following requirements? [] Yes [X] No
• The partnership's total receipts for the tax year were less than \$250,000 and
• The value of the partnership's total assets at the end of the tax year was less than \$1 million.

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member

Date

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed []

PTIN

Paid Preparer Use Only

Firm's name

Firm's EIN

Firm's address

Phone no.

Paperwork Reduction Act Notice, see the separate instructions. JSA

Schedule K-1
(Form 1065)

Department of the Treasury
Internal Revenue Service

SHORT YEAR INITIAL RETURN
2010

For calendar year 2010, or tax
year beginning 05/26, 2010
ending 12/31, 2010

Final K-1 Amended K-1 OMB No. 1545-0099
Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

| | | | |
|----|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4 | Guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 17 | Alternative minimum tax (AMT) items |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 11 | Other income (loss) | | |
| | | | |
| | | | |
| | | 19 | Distributions |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| W* | | 20 | Other information |
| | | | |
| | | | |
| 14 | Self-employment earnings (loss) | | |

Partner's Share of Income, Deductions, Credits, etc.
▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
98-0668613

B Partnership's name, address, city, state, and ZIP code
FR XII-A DEL CITY 1 AIV, LP
ONE LAFAYETTE PLACE, 3RD FLOOR
GREENWICH, CT 06830

C IRS Center where partnership filed return
CINCINNATI

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number 14

F Partner's name, address, city, state, and ZIP code
INDIANAPOLIS MUSEUM OF ART, INC.
C/O JENNIFER BARTENBACH
4000 MICHIGAN ROAD
INDIANAPOLIS, IN 46208

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I What type of entity is this partner? CORPORATION

J Partner's share of profit, loss, and capital (see instructions):

| | Beginning | Ending |
|---------|-----------|-------------|
| Profit | % | 11.834320 % |
| Loss | % | 11.834320 % |
| Capital | % | 11.834320 % |

K Partner's share of liabilities at year end:

Nonrecourse \$ 1,135.

Qualified nonrecourse financing \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account \$ _____

Capital contributed during the year \$ 153,030.

Current year increase (decrease) \$ -1,135.

Withdrawals & distributions \$ ()

Ending capital account \$ 151,895.

Tax basis GAAP Section 704(b) book
 Other (explain)

M Did the partner contribute property with a built-in gain or loss?
 Yes No

If "Yes", attach statement (see instructions)

*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

| | Code | Report on |
|---|------|-----------|
| 1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows. | | |
| Passive loss | | |
| Passive income | | |
| Nonpassive loss | | |
| Nonpassive income | | |
| 2. Net rental real estate income (loss) | | |
| 3. Other net rental income (loss) | | |
| Net income | | |
| Net loss | | |
| 4. Guaranteed payments | | |
| 5. Interest income | | |
| 6a. Ordinary dividends | | |
| 6b. Qualified dividends | | |
| 7. Royalties | | |
| 8. Net short-term capital gain (loss) | | |
| 9a. Net long-term capital gain (loss) | | |
| 9b. Collectibles (28%) gain (loss) | | |
| 9c. Unrecaptured section 1250 gain | | |
| 10. Net section 1231 gain (loss) | | |
| 11. Other income (loss) | | |
| Code | | |
| A Other portfolio income (loss) | | |
| B Involuntary conversions | | |
| C Sec. 1256 contracts & straddles | | |
| D Mining exploration costs recapture | | |
| E Cancellation of debt | | |
| F Other income (loss) | | |
| 12. Section 179 deduction | | |
| 13. Other deductions | | |
| A Cash contributions (50%) | | |
| B Cash contributions (30%) | | |
| C Noncash contributions (50%) | | |
| D Noncash contributions (30%) | | |
| E Capital gain property to a 50% organization (30%) | | |
| F Capital gain property (20%) | | |
| G Contributions (100%) | | |
| H Investment interest expense | | |
| I Deductions-royalty income | | |
| J Section 59(e)(2) expenditures | | |
| K Deductions-portfolio (2% floor) | | |
| L Deductions-portfolio (other) | | |
| M Amounts paid for medical insurance | | |
| N Educational assistance benefits | | |
| O Dependent care benefits | | |
| P Preproductive period expenses | | |
| Q Commercial revitalization deduction from rental real estate activities | | |
| R Pensions and IRAs | | |
| S Reforestation expense deduction | | |
| T Domestic production activities information | | |
| U Qualified production activities income | | |
| V Employer's Form W-2 wages | | |
| W Other deductions | | |
| 14. Self-employment earnings (loss) | | |
| <i>Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.</i> | | |
| A Net earnings (loss) from self-employment | | |
| B Gross farming or fishing income | | |
| C Gross non-farm income | | |
| 15. Credits | | |
| A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings | | |
| B Low-income housing credit (other) from pre-2008 buildings | | |
| C Low-income housing credit (section 42(j)(5)) from post-2007 buildings | | |
| D Low-income housing credit (other) from post-2007 buildings | | |
| E Qualified rehabilitation expenditures (rental real estate) | | |
| F Other rental real estate credits | | |
| G Other rental credits | | |
| H Undistributed capital gains credit | | |
| I Alcohol and cellulosic biofuel fuels credit | | |
| J Work opportunity credit | | |
| 16. Foreign transactions | | |
| A Name of country or U.S. possession | | |
| B Gross income from all sources | | |
| C Gross income sourced at partner level | | |
| Foreign gross income sourced at partnership level | | |
| D Passive category | | |
| E General category | | |
| F Other | | |
| Deductions allocated and apportioned at partner level | | |
| G Interest expense | | |
| H Other | | |
| Deductions allocated and apportioned at partnership level to foreign source income | | |
| I Passive category | | |
| J General category | | |
| K Other | | |
| Other information | | |
| L Total foreign taxes paid | | |
| M Total foreign taxes accrued | | |
| N Reduction in taxes available for credit | | |
| O Foreign trading gross receipts | | |
| P Extraterritorial income exclusion | | |
| Q Other foreign transactions | | |
| 17. Alternative minimum tax (AMT) items | | |
| A Post-1986 depreciation adjustment | | |
| B Adjusted gain or loss | | |
| C Depletion (other than oil & gas) | | |
| D Oil, gas, & geothermal - gross income | | |
| E Oil, gas, & geothermal - deductions | | |
| F Other AMT items | | |
| 18. Tax-exempt income and nondeductible expenses | | |
| A Tax-exempt interest income | | |
| B Other tax-exempt income | | |
| C Nondeductible expenses | | |
| 19. Distributions | | |
| A Cash and marketable securities | | |
| B Distribution subject to section 737 | | |
| C Other property | | |
| 20. Other information | | |
| A Investment income | | |
| B Investment expenses | | |
| C Fuel tax credit information | | |
| D Qualified rehabilitation expenditures (other than rental real estate) | | |
| E Basis of energy property | | |
| F Recapture of low-income housing credit (section 42(j)(5)) | | |
| G Recapture of low-income housing credit (other) | | |
| H Recapture of investment credit | | |
| I Recapture of other credits | | |
| J Look-back interest - completed long-term contracts | | |
| K Look-back interest - income forecast method | | |
| L Dispositions of property with section 179 deductions | | |
| M Recapture of section 179 deduction | | |
| N Interest expense for corporate partners | | |
| O Section 453(l)(3) information | | |
| P Section 453A(c) information | | |
| Q Section 1260(b) information | | |
| R Interest allocable to production expenditures | | |
| S CCF nonqualified withdrawals | | |
| T Depletion information - oil and gas | | |
| U Amortization of reforestation costs | | |
| V Unrelated business taxable income | | |
| W Precontribution gain (loss) | | |
| X Section 108(i) information | | |
| Y Other information | | |

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 1.28 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

Identifying number (see instructions)

INDIANAPOLIS MUSEUM OF ART

35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No

b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No

If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |
| | |

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
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| | |

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

c Is the partner disposing of its entire interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

4 Identifying number, if any

PHOENIX ASIA REALESTATE INVESTMENTS IV(A), LP

FOREIGNUS

5 Address (including country) C/O MAPLES CORP. SERVICES LTD PO BOX 309, UGLAND HOUSE GRAND CAYMAN CJ KY1-1104

6 Country code of country of incorporation or organization (see instructions)

CJ

7 Foreign law characterization (see instructions)

PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 900,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.47 %

10 Type of nonrecognition transaction (see instructions) **SECTION 351**

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred **\$** _____

16 Was cash the only property transferred? Yes No

17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor INDIANAPOLIS MUSEUM OF ART Identifying number (see instructions) 35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No

b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No

If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
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| | |

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
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| | |

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

c Is the partner disposing of its entire interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) BLENHEIM GLOBAL MARKETS FUND LTD 4 Identifying number, if any FOREIGNUS
5 Address (including country) C/O CAMPBELL CORPORATE SERVICES LTD ALPERT PANTON STE,
GRAND CAYMAN CAYMAN ISLANDS CJ KY1 1104
6 Country code of country of incorporation or organization (see instructions) CJ

7 Foreign law characterization (see instructions) CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate Instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 6,000,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After VAR %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor INDIANAPOLIS MUSEUM OF ART Identifying number (see instructions) 35-0867955

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d Have basis adjustments under section 367(a)(5) been made? Yes No

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.
- a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c Is the partner disposing of its **entire** interest in the partnership? Yes No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) CLOVIS CAPITAL PARTNERS (CAYMAN), LTD 4 Identifying number, if any FOREIGNUS

5 Address (including country) C/O GOLDMAN SACHS (CAYMAN) TRUST PO BOX 896, HARBOUR C

GEORGE TOWN GRAND CAYMAN CJ

6 Country code of country of incorporation or organization (see instructions) CJ

7 Foreign law characterization (see instructions) CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate Instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 1,500,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.36 %

10 Type of nonrecognition transaction (see instructions) **SECTION 351**

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred **\$** _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor INDIANAPOLIS MUSEUM OF ART Identifying number (see instructions) 35-0867955

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transferor was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d Have basis adjustments under section 367(a)(5) been made? Yes No

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c Is the partner disposing of its **entire** interest in the partnership? Yes No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) CONATUS CAPITAL OVERSEAS LTD 4 Identifying number, if any FOREIGNUS

5 Address (including country) C/O MORGAN STANLEY FD SVCS (CAYMAN) GRAND CAYMAN CJ KY1-1111 CRICKET SQ HUTCHIN

6 Country code of country of incorporation or organization (see instructions) CJ

7 Foreign law characterization (see instructions) CORPORATION

- 8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 2,579,769. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.17 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)

35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transferor was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No

b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No

If not, list the name and employer identification number (EIN) of the parent corporation: Yes No

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

c Is the partner disposing of its **entire** interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

KYNIKOS OPPORTUNITY FUND INTERNATIONAL LTD

4 Identifying number, if any

FOREIGNUS

5 Address (including country)

20 WEST 55TH STREET, 8TH FLOOR NEW YORK, NY 10019

6 Country code of country of incorporation or organization (see instructions)

CJ

7 Foreign law characterization (see instructions)

EXEMPTED COMPANY

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Yes No

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 2,000,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR % (b) After 4.1 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

| | |
|---|--|
| Name of transferor <u>INDIANAPOLIS MUSEUM OF ART</u> | Identifying number (see instructions) <u>35-0867955</u> |
|---|--|

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c Is the partner disposing of its entire interest in the partnership? Yes No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

| | |
|---|--|
| 3 Name of transferee (foreign corporation) <u>ROYALCAP VALUE FUND, LTD</u> | 4 Identifying number, if any <u>FOREIGNUS</u> |
|---|--|

5 Address (including country)
623 FIFTH AVENUE, 24TH FLOOR NEW YORK, NY 10022

6 Country code of country of incorporation or organization (see instructions)
CJ

7 Foreign law characterization (see instructions)
EXEMPTED COMPANY

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 1,500,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.86 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor INDIANAPOLIS MUSEUM OF ART Identifying number (see instructions) 35-0867955

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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| | |

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d Have basis adjustments under section 367(a)(5) been made? Yes No

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

- c Is the partner disposing of its entire interest in the partnership? Yes No

- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) VALINOR CAPITAL PARTNERS OFFSHORE, LTD 4 Identifying number, if any FOREIGNUS

5 Address (including country) C/O MORGAN STANLEY FUND SERVICES LT GRAND CAYMAN GRAND CAYMAN CJ KY1-1111 CRICKET SQ, HUTCHI

6 Country code of country of incorporation or organization (see instructions) CJ

7 Foreign law characterization (see instructions) EXEMPTED COMPANY

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate Instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 500,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.30 %

10 Type of nonrecognition transaction (see instructions) **SECTION 351**

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred **\$** _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor INDIANAPOLIS MUSEUM OF ART Identifying number (see instructions) 35-0867955

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |
| | |

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |
| | |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

- c** Is the partner disposing of its entire interest in the partnership? Yes No

- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) ANCHORAGE CAPITAL PARTNERS OFFSHORE LTD **4** Identifying number, if any FOREIGNUS

5 Address (including country) WALKERS CORPORATE SERVICES LTD WALKER HOUSE, 87 MARY S

6 Country code of country of incorporation or organization (see instructions) GEORGE TOWN GRAND CAYMAN CJ KY1-9005

7 Foreign law characterization (see instructions) CJ

EXEMPTED COMPANY

- 8** Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 500,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.04 %

10 Type of nonrecognition transaction (see instructions) **SECTION 351**

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred **\$** _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment
Sequence No. 128

Part I U.S. Transferor Information (see instructions)

Name of transferor: INDIANAPOLIS MUSEUM OF ART Identifying number (see instructions): 35-0867955

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation): FLAG VENTURE PARTNERS VI (OFFSHORE), LP **4** Identifying number, if any: FOREIGNUS

5 Address (including country): CENTURY YARD, CRICKET SQUARE, HUTCHINS DRIVE, PO BOX 2

6 Country code of country of incorporation or organization (see instructions): GEORGE TOWN GRAND CAYMAN CJ

7 Foreign law characterization (see instructions): CJ

PARTNERSHIP

- 8** Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 320,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR % (b) After 2.10 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

| | |
|---|--|
| Name of transferor INDIANAPOLIS MUSEUM OF ART | Identifying number (see instructions) 35-0867955 |
|---|--|

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

| | |
|---|---|
| 3 Name of transferee (foreign corporation) GRUSS GLOBAL INVESTORS, LTD | 4 Identifying number, if any FOREIGNUS |
| 5 Address (including country) C/O CITCO FUND SERVICES (CAYMAN) 89 NEXUS WAY, CAMANA GRAND CAYMAN GRAND CAYMAN CJ KY1-1205 | |
| 6 Country code of country of incorporation or organization (see instructions) CJ | |
| 7 Foreign law characterization (see instructions) CORPORATION | |
| 8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 2,000,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.79 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

| | |
|---|--|
| Name of transferor INDIANAPOLIS MUSEUM OF ART | Identifying number (see instructions) 35-0867955 |
|---|--|

1 If the transferor was a corporation, complete questions 1a through 1d.

- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c Is the partner disposing of its entire interest in the partnership? Yes No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

| | |
|---|--|
| 3 Name of transferee (foreign corporation) FLAG INTERNATIONAL PARTNERS (OFFSHORE) III, | 4 Identifying number, if any FOREIGNUS |
|---|--|

5 Address (including country)
1266 EAST MAIN STREET STAMFORD, CT 06902

6 Country code of country of incorporation or organization (see instructions)
CJ

7 Foreign law characterization (see instructions)
PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 156,307. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.00 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

- 11 Indicate whether any transfer reported in Part III is subject to any of the following:
- a Gain recognition under section 904(f)(3) Yes No
 - b Gain recognition under section 904(f)(5)(F) Yes No
 - c Recapture under section 1503(d) Yes No
 - d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

- 13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:
- a Tainted property Yes No
 - b Depreciation recapture Yes No
 - c Branch loss recapture Yes No
 - d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

- 15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No
- b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

- 17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No
- b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:
- _____
- _____
- _____

Return by a U.S. Transferor of Property to a Foreign Corporation

Department of the Treasury
Internal Revenue Service

▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

| | |
|---|--|
| Name of transferor INDIANAPOLIS MUSEUM OF ART | Identifying number (see instructions) 35-0867955 |
|---|--|

1 If the transferor was a corporation, complete questions 1a through 1d.

- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its **entire** interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

| | |
|--|---|
| 3 Name of transferee (foreign corporation) FLAG PRIVATE EQUITY III (OFFSHORE), LP | 4 Identifying number, if any FOREIGNUS |
| 5 Address (including country) CENTURY YARD, CRICKET SQUARE HUTCHINS DRIVE, PO BOX 26 GEORGE TOWN GRAND CAYMAN CJ | |
| 6 Country code of country of incorporation or organization (see instructions) CJ | |

7 Foreign law characterization (see instructions)

PARTNERSHIP

- 8** Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 170,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR % (b) After 3.50 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor INDIANAPOLIS MUSEUM OF ART Identifying number (see instructions) 35-0867955

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |
| | |

- d Have basis adjustments under section 367(a)(5) been made? Yes No

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.
- a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
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| | |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c Is the partner disposing of its entire interest in the partnership? Yes No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation) LCP VI-A (OFFSHORE), LP (THE "PARTNERSHIP") 4 Identifying number, if any FOREIGNUS

5 Address (including country) 660 MADISON AVENUE, 23RD FLOOR NEW YORK, NY 10021

6 Country code of country of incorporation or organization (see instructions) CJ

7 Foreign law characterization (see instructions) PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 264,451. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR _____ % (b) After VAR _____ %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)

35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No

b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No

If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

c Is the partner disposing of its entire interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

MASON CAPITAL LTD

4 Identifying number, if any

FOREIGNUS

5 Address (including country)

110 EAST 59TH STREET, 30TH FLOOR NEW YORK, NY 10022

6 Country code of country of incorporation or organization (see instructions)

CJ

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 1,000,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.09 %

10 Type of nonrecognition transaction (see instructions) **SECTION 351**

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred **\$** _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)

35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations?

b Did the transferor remain in existence after the transfer?

| | |
|---|--|
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?

If not, list the name and employer identification number (EIN) of the parent corporation: Yes No

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?

c Is the partner disposing of its entire interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

PENTA ASIA LONG SHORT FUND, LTD

4 Identifying number, if any

FOREIGNUS

5 Address (including country)

6-12-1 MINAMI AOYAMA MINATO KU

TOKYO JA

6 Country code of country of incorporation or organization (see instructions)

JA

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation?

| | |
|------------------------------|--|
| <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
|------------------------------|--|

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 1,000,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 0.00 % (b) After 0.35 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)
35-0867955

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transferor was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b** Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d** Have basis adjustments under section 367(a)(5) been made? Yes No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.
- a** List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c** Is the partner disposing of its entire interest in the partnership? Yes No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
TACONIC OFFSHORE FUND 1.5 LTD

4 Identifying number, if any
FOREIGNUS

5 Address (including country)
UGLAND HOUSE, S. CHURCH ST PO BOX 309GT

6 Country code of country of incorporation or organization (see instructions)
CJ

7 Foreign law characterization (see instructions)
PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 1,500,814. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR _____ % (b) After VAR _____ %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)
35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No

b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
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c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No

If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

c Is the partner disposing of its entire interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

TREMBLANT PARTNERS LTD.

4 Identifying number, if any
FOREIGNUS

5 Address (including country)

C/O CITCO FUND SERVICES LIMITED

89 NEXUS WAY, PO BOX 3

6 Country code of country of incorporation or organization (see instructions)

CJ

7 Foreign law characterization (see instructions)

PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 1,000,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR _____ % (b) After VAR _____ %

10 Type of nonrecognition transaction (see instructions) ► SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)
35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No

b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder

Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation

EIN of parent corporation

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

Name of partnership

EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

c Is the partner disposing of its entire interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

AXA EARLY SECONDARY FUND IV, LP

4 Identifying number, if any
FOREIGNUS

5 Address (including country)

PO BOX 87, 22 GRENVILLE STREET

ST HELIER JERSEY UK JE4 8PX

6 Country code of country of incorporation or organization (see instructions)
UK

7 Foreign law characterization (see instructions)
PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation?
For Paperwork Reduction Act Notice, see separate instructions.

Yes No

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 583,911. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before 0.00 % (b) After 0.36 %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)
35-0867955

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No

b Did the transferor remain in existence after the transfer? Yes No

If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
| | |
| | |
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| | |
| | |
| | |

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No

If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

d Have basis adjustments under section 367(a)(5) been made? Yes No

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No

c Is the partner disposing of its entire interest in the partnership? Yes No

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

FR XII-A CHARLIE AIV LP

4 Identifying number, if any
FOREIGNUS

5 Address (including country) C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET
GEORGE TOWN GRAND CAYMAN CJ KY1-9002

6 Country code of country of incorporation or organization (see instructions)
CJ

7 Foreign law characterization (see instructions)
PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 733,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR _____ % (b) After VAR _____ %

10 Type of nonrecognition transaction (see instructions) ► SECTION 351 _____

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3) Yes No
- b Gain recognition under section 904(f)(5)(F) Yes No
- c Recapture under section 1503(d) Yes No
- d Exchange gain under section 987 Yes No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property Yes No
- b Depreciation recapture Yes No
- c Branch loss recapture Yes No
- d Any other income recognition provision contained in the above-referenced regulations Yes No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____

16 Was cash the only property transferred? Yes No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ Attach to your income tax return for the year of the transfer or distribution.

Part I U.S. Transferor Information (see instructions)

Name of transferor

INDIANAPOLIS MUSEUM OF ART

Identifying number (see instructions)
35-0867955

- 1 If the transferor was a corporation, complete questions 1a through 1d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? Yes No
- b Did the transferor remain in existence after the transfer? Yes No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? Yes No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
| | |

- d Have basis adjustments under section 367(a)(5) been made? Yes No

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
| | |

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? Yes No
- c Is the partner disposing of its entire interest in the partnership? Yes No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? Yes No

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
GLENROCK GLOBAL PARTNERS (B.V.I.), INC

4 Identifying number, if any
FOREIGNUS

5 Address (including country)
MAPLES AND CALDER KINGSTON CHAMBERS, PO BOX 173
ROAD TOWN TORTOLA VI 00000

6 Country code of country of incorporation or organization (see instructions)
VI

7 Foreign law characterization (see instructions)
EXEMPTED COMPANY

- 8 Is the transferee foreign corporation a controlled foreign corporation? Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) Description of property | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Gain recognized on transfer |
|--|-------------------------|--------------------------------|--|----------------------------|------------------------------------|
| Cash | VAR | | 1,000,000. | | |
| Stock and securities | | | | | |
| Installment obligations, account receivables or similar property | | | | | |
| Foreign currency or other property denominated in foreign currency | | | | | |
| Inventory | | | | | |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) | | | | | |
| Tangible property used in trade or business not listed under another category | | | | | |
| Intangible property | | | | | |
| Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c)) | | | | | |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) | | | | | |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) | | | | | |
| Other property | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property(see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before VAR _____ % (b) After VAR _____ %

10 Type of nonrecognition transaction (see instructions) ▶ SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3)
- b Gain recognition under section 904(f)(5)(F)
- c Recapture under section 1503(d)
- d Exchange gain under section 987

| | | | |
|--------------------------|-----|-------------------------------------|----|
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation?

| | | | |
|--------------------------|-----|-------------------------------------|----|
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
|--------------------------|-----|-------------------------------------|----|

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

- a Tainted property
- b Depreciation recapture
- c Branch loss recapture
- d Any other income recognition provision contained in the above-referenced regulations

| | | | |
|--------------------------|-----|-------------------------------------|----|
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)?

| | | | |
|--------------------------|-----|-------------------------------------|----|
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
|--------------------------|-----|-------------------------------------|----|

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)?

| | | | |
|--------------------------|-----|-------------------------------------|----|
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
|--------------------------|-----|-------------------------------------|----|

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$ _____

16 Was cash the only property transferred?

| | | | |
|-------------------------------------|-----|--------------------------|----|
| <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> | No |
|-------------------------------------|-----|--------------------------|----|

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction?

| | | | |
|--------------------------|-----|-------------------------------------|----|
| <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
|--------------------------|-----|-------------------------------------|----|

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Reportable Transaction Disclosure Statement

▶ Attach to your tax return.
 ▶ See separate instructions.

OMB No. 1545-180C
 Attachment Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

INDIANAPOLIS MUSEUM OF ART, INC.

Number, street, and room or suite no.

4000 MICHIGAN ROAD

City or town

INDIANAPOLIS

Identifying number

35-0867955

| | |
|-----------|--------------|
| State | ZIP code |
| IN | 46208 |

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ▶ Statement number 1 of 1
- B** Enter the form number of the tax return to which this form is attached or related ▶ 990
- Enter the year of the tax return identified above ▶ 2011-06
- Is this Form 8886 being filed with an amended tax return? ▶ Yes No

C Check the box(es) that apply (see instructions). Initial year filer Protective disclosure

1a Name of reportable transaction
SECTION 988 LOSSES

1b Initial year participated in transaction
2010

1c Reportable transaction or tax shelter registration number (see instructions)

2 Identify the type of reportable transaction. Check all boxes that apply (see instructions).

| | | |
|--|--|---|
| <input type="checkbox"/> a Listed | <input type="checkbox"/> c Contractual protection | <input type="checkbox"/> e Transaction of interest |
| <input type="checkbox"/> b Confidential | <input checked="" type="checkbox"/> d Loss | |

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ▶ _____

4 Enter the number of "same as or substantially similar" transactions reported on this form ▶ 1

5 If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(s) (see instructions). (Attach additional sheets, if necessary.)

| | | | | |
|--|---|----------------------------------|---|----------------------------------|
| a Type of entity ▶ | <input checked="" type="checkbox"/> Partnership | <input type="checkbox"/> Trust | <input checked="" type="checkbox"/> Partnership | <input type="checkbox"/> Trust |
| | <input type="checkbox"/> S corporation | <input type="checkbox"/> Foreign | <input type="checkbox"/> S corporation | <input type="checkbox"/> Foreign |
| b Name ▶ | POMONA CAPITAL VII, LP | | AIF V EURO HOLDINGS, LP | |
| c Employer identification number (EIN), if known ▶ | 26-1701383 | | 98-0409113 | |
| d Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received). ▶ | | | | |

6 Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

| | | |
|---------------------------------------|-------------------------------|--------------|
| a Name | Identifying number (if known) | Fees paid \$ |
| Number, street, and room or suite no. | City or town | |
| b Name | Identifying number (if known) | Fees paid \$ |
| Number, street, and room or suite no. | City or town | |
| | State | ZIP code |

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- Deductions
- Capital loss
- Ordinary loss
- Exclusions from gross income
- Nonrecognition of gain
- Adjustments to basis
- Absence of adjustments to basis
- Deferral
- Other _____
- Tax Credits

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

ATTACHMENT 1

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity: Tax-exempt Foreign Related

| | |
|-------------|--------------------|
| Name | Identifying number |
| Address | |
| Description | |

b Type of individual or entity: Tax-exempt Foreign Related

| | |
|-------------|--------------------|
| Name | Identifying number |
| Address | |
| Description | |

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- Deductions
- Capital loss
- Ordinary loss
- Exclusions from gross income
- Nonrecognition of gain
- Adjustments to basis
- Absence of adjustments to basis
- Deferral
- Other _____
- Tax Credits

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

ATTACHMENT 2

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity: Tax-exempt Foreign Related

| | |
|-------------|--------------------|
| Name | Identifying number |
| Address | |
| Description | |

b Type of individual or entity: Tax-exempt Foreign Related

| | |
|-------------|--------------------|
| Name | Identifying number |
| Address | |
| Description | |

Reportable Transaction Disclosure Statement

▶ Attach to your tax return.
 ▶ See separate instructions.

OMB No. 1545-1800
 Attachment
 Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

INDIANAPOLIS MUSEUM OF ART, INC.

Identifying number
35-0867955

Number, street, and room or suite no.

4000 MICHIGAN ROAD

City or town

INDIANAPOLIS

State ZIP code
IN 46208

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ▶ Statement number 3 of 3
- B** Enter the form number of the tax return to which this form is attached or related ▶ 990
- Enter the year of the tax return identified above ▶ 2011-06
- Is this Form 8886 being filed with an amended tax return? ▶ Yes No

- C** Check the box(es) that apply (see instructions). Initial year filer Protective disclosure

1a Name of reportable transaction
SECTION 988 LOSSES

1b Initial year participated in transaction

1c Reportable transaction or tax shelter registration number (see instructions)

2 Identify the type of reportable transaction. Check all boxes that apply (see instructions).

- a** Listed **c** Contractual protection **e** Transaction of interest
- b** Confidential **d** Loss

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest

4 Enter the number of "same as or substantially similar" transactions reported on this form ▶ 1

5 If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(s) (see instructions). (Attach additional sheets, if necessary.)

- a** Type of entity
- | | | | |
|---|----------------------------------|---|----------------------------------|
| <input checked="" type="checkbox"/> Partnership | <input type="checkbox"/> Trust | <input checked="" type="checkbox"/> Partnership | <input type="checkbox"/> Trust |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> Foreign | <input type="checkbox"/> S corporation | <input type="checkbox"/> Foreign |

b Name

| | |
|-------------------------------|----------------------------|
| POMONA CAPITAL VII, LP | APAX EUROPE V-A, LP |
|-------------------------------|----------------------------|

c Employer identification number (EIN), if known

| | |
|-------------------|-------------------|
| 26-1701383 | 98-0355027 |
|-------------------|-------------------|

d Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received).

6 Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

| a Name | Identifying number (if known) | Fees paid |
|--|-------------------------------|----------------|
| Number, street, and room or suite no. City or town | | \$ |
| b Name | Identifying number (if known) | Fees paid |
| Number, street, and room or suite no. City or town | | \$ |
| | | State ZIP code |

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- Deductions
- Capital loss
- Ordinary loss
- Exclusions from gross income
- Nonrecognition of gain
- Adjustments to basis
- Absence of adjustments to basis
- Deferral
- Other _____
- Tax Credits

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

ATTACHMENT 3

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity: Tax-exempt Foreign Related

Name _____ Identifying number _____

Address _____

Description _____

b Type of individual or entity: Tax-exempt Foreign Related

Name _____ Identifying number _____

Address _____

Description _____

LINE 7: FACTS OF THE TRANSACTION

THE TAXPAYER HAS INVESTED IN THE UNDERLYING PARTNERSHIP IDENTIFIED IN LINE 5. THE PARTNERSHIP INVESTS IN FIXED INCOME AND EQUITY SECURITIES. THE PARTNERSHIP, FROM TIME TO TIME, WILL ENGAGE IN SPOT, FORWARD, AND OPTION CONTRACTS TO HEDGE ITS FOREIGN CURRENCY INVESTMENTS. DURING 2005, THE PARTNERSHIP ENTERED INTO A CURRENCY OPTION (THE "OPTION") AS A HEDGE AGAINST CURRENCY FLUCTUATION FOR ONE OF ITS PORTFOLIO INVESTMENTS DENOMINATED IN EUROS. UPON TERMINATION SEE STATEMENT 1.

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FORM 8886, PAGE 2 DETAIL

LINE 7B - EXPECTED TAX BENEFITS

OF THE OPTION IN 2010, THE PARTNERSHIP REALIZED A LOSS. THE TAXPAYER IS DEEMED TO HAVE PARTICIPATED IN THIS LOSS TRANSACTION BY VIRTUE OF BEING A PARTNER IN THE PARTNERSHIP. ACCORDINGLY, THE TAXPAYER IS REPORTING ITS SHARE OF THE LOSS TRANSACTION. THE TAXPAYER'S EXPECTED TAX BENEFIT FROM THIS TRANSACTION IS AN ORDINARY LOSS PURSUANT TO IRC SECTION 988.

STATEMENT 1

4422AQ 700H

0179595-00026

LINE 7: FACTS OF THE TRANSACTION

THE PARTNERSHIP INVESTED IN AN UNDERLYING PARTNERSHIP THAT HAD A SECTION 165 LOSS DURING 2010. THIS TRANSACTION IS PART OF THE UNDERLYING PARTNERSHIP'S REGULAR TRADING ACTIVITIES AND, THEREFORE, IS NOT CARRIED OUT AS PART OF ANY PLAN TO ACHIEVE TAX BENEFITS. AS A RESULT, THERE ARE NO EXPECTED TAX BENEFITS. THE REALIZED LOSS ON THE IRC SECTION 165 TRANSACTIONS ALLOCATED TO US IS IN CONNECTION WITH THE UNDERLYING PARTNERSHIP'S INVESTMENT ACTIVITIES AND, THEREFORE, SEE STATEMENT 2.

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FORM 8886, PAGE 2 DETAIL

LINE 7B - EXPECTED TAX BENEFITS

NOT INTENDED AS PART OF ANY PLAN TO ACHIEVE TAX BENEFITS. THE PARTNERSHIP CANNOT CONFIRM THAT THE LOSS MEETS ANY OF THE SPECIFIED EXEMPTIONS PROVIDED IN REV. PROC. 2004-65. THE PARTNERSHIP IS FILING THIS FORM ON A PROTECTIVE DISCLOSURE BASIS FOR THE REASONS LISTED ABOVE.

LINE 7: FACTS OF THE TRANSACTION

THE TAXPAYER INVESTED IN THE UNDERLYING PARTNERSHIP IDENTIFIED IN LINE 5 THAT PARTICIPATED IN IRC SECTION 988 LOSSES FROM THE REDEMPTION OF DEBT INSTRUMENTS OF A PORTFOLIO COMPANY. THE TAXPAYER IS DEEMED TO HAVE PARTICIPATED IN THIS LOSS TRANSACTION BY VIRTUE OF BEING A PARTNER IN THE PARTNERSHIP. ACCORDINGLY, THE TAXPAYER IS REPORTING ITS SHARE OF THE LOSS TRANSACTION. THE TAXPAYER'S EXPECTED TAX BENEFIT FROM THIS TRANSACTION IS AN ORDINARY LOSS PURSUANT TO IRC SEE STATEMENT 3.

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FORM 8886, PAGE 2 DETAIL

LINE 7B - EXPECTED TAX BENEFITS

SECTION 988.