

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2015

Department of the Treasury
Internal Revenue Service

For calendar year 2015 or other tax year beginning _____, and ending _____

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

| | | | |
|--|----------------------|---|---|
| <p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p> <p>C Book value of all assets at end of year 626,137,475.</p> | <p>Print or Type</p> | <p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) New Hampshire Charitable Foundation</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 37 Pleasant Street</p> <p>City or town, state or province, country, and ZIP or foreign postal code Concord, NH 03301-4005</p> | <p>D Employer identification number (Employees' trust, see instructions.) 02-6005625</p> <p>E Unrelated business activity codes (See instructions.) 541900 541610</p> |
| <p>F Group exemption number (See instructions.) ▶</p> | | <p>G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p> | |

H Describe the organization's primary unrelated business activity. ▶ **See Statement 1**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **Rebecca Carr** Telephone number ▶ **(603) 225-6641**

| Part I Unrelated Trade or Business Income | (A) Income | (B) Expenses | (C) Net |
|--|----------------|--------------|----------------|
| 1a Gross receipts or sales 45,235. | | | |
| b Less returns and allowances | | | |
| c Balance ▶ | 45,235. | | |
| 2 Cost of goods sold (Schedule A, line 7) | | | |
| 3 Gross profit. Subtract line 2 from line 1c | 45,235. | | 45,235. |
| 4a Capital gain net income (attach Schedule D) | | | |
| b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) | | | |
| c Capital loss deduction for trusts | | | |
| 5 Income (loss) from partnerships and S corporations (attach statement) | -9,994. | | -9,994. |
| 6 Rent income (Schedule C) | | | |
| 7 Unrelated debt-financed income (Schedule E) | | | |
| 8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)... | | | |
| 9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) | | | |
| 10 Exploited exempt activity income (Schedule I) | | | |
| 11 Advertising income (Schedule J) | | | |
| 12 Other income (See instructions; attach schedule) | | | |
| 13 Total. Combine lines 3 through 12 | 35,241. | | 35,241. |

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

| | | |
|--|------------|-----------------|
| 14 Compensation of officers, directors, and trustees (Schedule K) | 14 | |
| 15 Salaries and wages | 15 | |
| 16 Repairs and maintenance | 16 | |
| 17 Bad debts | 17 | |
| 18 Interest (attach schedule) | 18 | |
| 19 Taxes and licenses | 19 | |
| 20 Charitable contributions (See instructions for limitation rules) Statement 4 See Statement 2 | 20 | 0. |
| 21 Depreciation (attach Form 4562) | 21 | |
| 22 Less depreciation claimed on Schedule A and elsewhere on return | 22a | |
| 23 Depletion | 23 | |
| 24 Contributions to deferred compensation plans | 24 | |
| 25 Employee benefit programs | 25 | |
| 26 Excess exempt expenses (Schedule I) | 26 | |
| 27 Excess readership costs (Schedule J) | 27 | |
| 28 Other deductions (attach schedule) See Statement 3 | 28 | 71,627. |
| 29 Total deductions. Add lines 14 through 28 | 29 | 71,627. |
| 30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | 30 | -36,386. |
| 31 Net operating loss deduction (limited to the amount on line 30) | 31 | |
| 32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 | 32 | -36,386. |
| 33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) | 33 | 1,000. |
| 34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 | 34 | -36,386. |

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here... 36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: 37 Proxy tax. See instructions. 38 Alternative minimum tax. 39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies.

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116). 40b Other credits (see instructions). 40c General business credit. Attach Form 3800. 40d Credit for prior year minimum tax (attach Form 8801 or 8827). 40e Total credits. Add lines 40a through 40d. 41 Subtract line 40e from line 39. 42 Other taxes. Check if from: Form 4255, Form 8611, Form 8697, Form 8866, Other (attach schedule). 43 Total tax. Add lines 41 and 42. 44a Payments: A 2014 overpayment credited to 2015. 44b 2015 estimated tax payments. 44c Tax deposited with Form 8868. 44d Foreign organizations: Tax paid or withheld at source (see instructions). 44e Backup withholding (see instructions). 44f Credit for small employer health insurance premiums (Attach Form 8941). 44g Other credits and payments: Form 2439, Form 4136, Other. Total. 45 Total payments. Add lines 44a through 44g. 46 Estimated tax penalty (see instructions). Check if Form 2220 is attached. 47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed. 48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid. 49 Enter the amount of line 48 you want: Credited to 2016 estimated tax, Refunded.

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2015 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here. 2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. 3 Enter the amount of tax-exempt interest received or accrued during the tax year.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation N/A

1 Inventory at beginning of year. 2 Purchases. 3 Cost of labor. 4a Additional section 263A costs (att. schedule). 4b Other costs (attach schedule). 5 Total. Add lines 1 through 4b. 6 Inventory at end of year. 7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2. 8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

Sign Here

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

Nicholas E. Porto 11/07/16 President & CEO

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

Paid Preparer Use Only: Print/Type preparer's name: Nicholas E. Porto; Preparer's signature; Date: 11/07/16; Check self-employed; PTIN: P01310283; Firm's name: Baker Newman & Noyes; Firm's EIN: 01-0494526; Firm's address: Box 507, Portland, ME 04112; Phone no.: (207) 879-2100

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1. Description of property

| | | |
|---|---|---|
| 2. Rent received or accrued | | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | |
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| Total | 0. | Total 0. |
| (c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 0. | | (b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0. |

Schedule E - Unrelated Debt-Financed Income (see instructions)

| | | | | |
|---|---|--|--|---|
| 1. Description of debt-financed property | 2. Gross income from or allocable to debt-financed property | 3. Deductions directly connected with or allocable to debt-financed property | | |
| | | (a) Straight line depreciation (attach schedule) | (b) Other deductions (attach schedule) | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5 | 7. Gross income reportable (column 2 x column 6) | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |
| Totals | | | Enter here and on page 1, Part I, line 7, column (A). 0. | Enter here and on page 1, Part I, line 7, column (B). 0. |
| Total dividends-received deductions included in column 8 | | | 0. | 0. |

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations | | | |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
| | | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |

Nonexempt Controlled Organizations

| 7. Taxable income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
|-------------------|---|-------------------------------------|--|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | | | Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0. | Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0. |

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule) | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col. 3 plus col. 4) |
|--------------------------|---------------------|--|---------------------------------|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | | 0. | | 0. |

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals | | 0. | 0. | | | 0. |

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|--|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals (carry to Part II, line (5)) | | 0. | 0. | | | 0. |

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|--|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals from Part I | | 0. | 0. | | | 0. |
| Totals, Part II (lines 1-5) | | 0. | 0. | | | 0. |

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total. Enter here and on page 1, Part II, line 14 | | | 0. |

NEW HAMPSHIRE CHARITABLE FOUNDATION
37 PLEASANT STREET
CONCORD, NH 03301-4005

EMPLOYER IDENTIFICATION NUMBER: 02-6005625

FOR THE YEAR ENDING DECEMBER 31, 2015

THE NEW HAMPSHIRE CHARITABLE FOUNDATION HEREBY ELECTS TO WAIVE THE ENTIRE CARRYBACK PERIOD PURSUANT TO SECTION 172(B)(3) FOR THE 2015 NET OPERATING LOSS REPORTED ON ITS 2015 FORM 990-T.

| | | | |
|------------|---|-----------|---|
| Form 990-T | Description of Organization's Primary Unrelated Business Activity | Statement | 1 |
|------------|---|-----------|---|

Income from Partnerships & Scholarship Contracted Services

To Form 990-T, Page 1

| | | | |
|------------|---------------|-----------|---|
| Form 990-T | Contributions | Statement | 2 |
|------------|---------------|-----------|---|

| Description/Kind of Property | Method Used to Determine FMV | Amount |
|--------------------------------------|------------------------------|--------------|
| Contribution Carryover | N/A | 148,072,951. |
| Total to Form 990-T, Page 1, line 20 | | 148,072,951. |

| | | | |
|------------|------------------|-----------|---|
| Form 990-T | Other Deductions | Statement | 3 |
|------------|------------------|-----------|---|

| Description | Amount |
|--------------------------------------|---------|
| Tax Return Prep (allocated) | 3,500. |
| Investment Fees (allocated) | 57,689. |
| Administrative Overhead (allocated) | 10,438. |
| Total to Form 990-T, Page 1, line 28 | 71,627. |

| | | | |
|------------|-----------------------|-----------|---|
| Form 990-T | Contributions Summary | Statement | 4 |
|------------|-----------------------|-----------|---|

Qualified Contributions Subject to 100% Limit

Carryover of Prior Years Unused Contributions

| | | |
|-------------------|------------|--|
| For Tax Year 2010 | 27,623,743 | |
| For Tax Year 2011 | 30,616,445 | |
| For Tax Year 2012 | 30,216,618 | |
| For Tax Year 2013 | 31,799,670 | |
| For Tax Year 2014 | | |

| | | |
|-----------------|-------------|--|
| Total Carryover | 120,256,476 | |
|-----------------|-------------|--|

| | | |
|--------------------------------------|-------------|--|
| Total Current Year 10% Contributions | 148,072,951 | |
|--------------------------------------|-------------|--|

| | | |
|-------------------------------|-------------|--|
| Total Contributions Available | 268,329,427 | |
|-------------------------------|-------------|--|

| | | |
|---------------------------------------|---|--|
| Taxable Income Limitation as Adjusted | 0 | |
|---------------------------------------|---|--|

| | | |
|--------------------------|-------------|--|
| Excess 10% Contributions | 268,329,427 | |
|--------------------------|-------------|--|

| | | |
|---------------------------|---|--|
| Excess 100% Contributions | 0 | |
|---------------------------|---|--|

| | | |
|----------------------------|-------------|--|
| Total Excess Contributions | 268,329,427 | |
|----------------------------|-------------|--|

| | | |
|-----------------------------------|--|---|
| Allowable Contributions Deduction | | 0 |
|-----------------------------------|--|---|

| | | |
|------------------------------|--|---|
| Total Contribution Deduction | | 0 |
|------------------------------|--|---|

| Form 990-T | Income (Loss) from Partnerships | | Statement 5 |
|--|---------------------------------|------------|----------------------|
| Partnership Name | Gross Income | Deductions | Net Income or (Loss) |
| The Blackstone Group | 2. | 0. | 2. |
| Compass Diversified Holdings | 1,531. | 0. | 1,531. |
| Encap Energy Capital Fund X | -54,149. | 0. | -54,149. |
| Encap Energy Capital Fund IX | -135,202. | 0. | -135,202. |
| Forester Partners, LP | 198,688. | 0. | 198,688. |
| Knightsbridge | -37. | 0. | -37. |
| The Lyme Forest Fund III TE, LP | -294. | 0. | -294. |
| Park St. Capital Natural Resource Fund II, LP | 511. | 0. | 511. |
| Park St. Capital Natural Resource Fund III, LP | -43,668. | 0. | -43,668. |
| Park St. Capital Natural Resource Fund IV, LP | -27,006. | 0. | -27,006. |
| Park St. Capital Natural Resource Fund V, LP | 23,424. | 0. | 23,424. |
| Paul Capital Partners VIII-A, LP | 1,072. | 0. | 1,072. |
| Spur Ventures III, LP | -13. | 0. | -13. |
| TrueBridge BVP VIII Special Purpose | -1. | 0. | -1. |
| TrueBridge-Kauffman Endowment Fund II, LP | -1,236. | 0. | -1,236. |
| TrueBridge-Kauffman Endowment Fund III, LP | 957. | 0. | 957. |
| The Varde Fund VIII | 14,255. | 0. | 14,255. |
| The Varde Fund IX | 2,587. | 0. | 2,587. |
| The Varde Fund X(B) | 4,741. | 0. | 4,741. |
| Weathergage Venture Capital, LP | 3,844. | 0. | 3,844. |
| Total to Form 990-T, Page 1, line 5 | -9,994. | 0. | -9,994. |

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

OMB No. 1545-0026

▶ Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ▶ 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 New Hampshire Charitable Foundation | Identifying number (see instructions) 02-6005625 |
|--|--|

- 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 |
|----------------------------|---------------------------|
| N/A | |

- 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 |
|---------------------|--------------------|
| N/A | |

- 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) AACP Tax Exempt Investors III, LP | 4a Identifying number, if any 45-4282761 |
| 5 Address (including country) One Maritime Plaza, Suite 1000 San Francisco, CA 94111 | 4b Reference ID number 926-1 |
| 6 Country code of country of incorporation or organization CJ | |
| 7 Foreign law characterization (see instructions) Limited Partnership | |
| 8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 | 12/31/2015 | | 793,845. | | |
| 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 final and temp. Regs. sec. 1.367(a)-4(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):
Consideration received consisted of interest in Asia Alternatives Capital Partners III, LP.

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 1.6100 % (b) After 1.6100 %

10 Type of nonrecognition transaction (see instructions) ▶ 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 final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 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**

OMB No. 1545-0026

▶ Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ▶ 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 New Hampshire Charitable Foundation | Identifying number (see instructions) 02-6005625 |
|--|--|

- 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 |
|----------------------------|---------------------------|
| N/A | |

- 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 |
|---|--------------------|
| Davidson Kempner Institutional Partners LP | 13-3597020 |

- 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) DKIP (Cayman) LTD. II | 4a Identifying number, if any |
|---|--------------------------------------|

| | |
|---|---|
| 5 Address (including country) 190 Elgin Avenue George Town, Grand Cayman KY1-9005 Cayman Islands | 4b Reference ID number 926-1 |
|---|---|

6 Country code of country of incorporation or organization
CJ

7 Foreign law characterization (see instructions)
Corporation

- 8** Is the transferee foreign corporation a controlled foreign corporation? 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 | 11/03/2015 | | 226,540. | | |
| 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 final and temp. Regs. sec. 1.367(a)-4(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):

Consideration received consisted of interest in DKIP (Cayman) LTD. II

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 .9638 % (b) After .9638 %

10 Type of nonrecognition transaction (see instructions) ▶ 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 final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 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**

OMB No. 1545-0026

▶ Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ▶ 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 New Hampshire Charitable Foundation | Identifying number (see instructions) 02-6005625 |
|--|--|

- 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 |
|----------------------------|---------------------------|
| N/A | |

- 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 |
|---|--------------------|
| CA Resources Fund, LP - Series Resource Capital VI | 46-1910329 |

- 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) Oaktree OPPS VIIIB Holdco LTD | 4a Identifying number, if any |
|---|--------------------------------------|

| | |
|--|---|
| 5 Address (including country) 95 Wellington Street West, Suite 1010 Toronto, Ontario M5J 2N7 Canada | 4b Reference ID number 926-1 |
|--|---|

6 Country code of country of incorporation or organization
CA

7 Foreign law characterization (see instructions)
Corporation

- 8** Is the transferee foreign corporation a controlled foreign corporation? 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 | 12/31/2015 | | 88,994. | | |
| 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 final and temp. Regs. sec. 1.367(a)-4(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):

Consideration received consisted of interest in TMAC Resources, Inc.

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 _____ % (b) After _____ %

10 Type of nonrecognition transaction (see instructions) ▶ 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 final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 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**

OMB No. 1545-0026

▶ Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ▶ 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 New Hampshire Charitable Foundation | Identifying number (see instructions) 02-6005625 |
|--|--|

- 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 |
|----------------------------|---------------------------|
| N/A | |

- 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 |
|--|--------------------|
| Park Street Capital Natural Resource Fund V, LP | 45-3001979 |

- 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) TMAC Resources, Inc. | 4a Identifying number, if any |
|--|--------------------------------------|

| | |
|--|---|
| 5 Address (including country) 95 Wellington Street West, Suite 1010 Toronto, Ontario M5J 2N7 Canada | 4b Reference ID number 926-1 |
|--|---|

6 Country code of country of incorporation or organization
CA

7 Foreign law characterization (see instructions)
Corporation

- 8** Is the transferee foreign corporation a controlled foreign corporation? 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 | 12/31/2015 | | 23,643. | | |
| 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 final and temp. Regs. sec. 1.367(a)-4(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):

Consideration received consisted of interest in TMAC Resources, Inc.

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 _____ % (b) After _____ %

10 Type of nonrecognition transaction (see instructions) ▶ 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 final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 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:

