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Form 990-PF

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

2006

Department of the Treasury Internal Revenue Service

Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2006, or tax year beginning 12-01-2006 and ending 11-30-2007

G Check all that apply Initial return Final return Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions. Name of foundation HERMAN AND FRIEDA L MILLER FOUNDATION. A Employer identification number 13-7131926. B Telephone number (see page 10 of the instructions) (617) 426-7080. H Check type of organization Section 501(c)(3) exempt private foundation. I Fair market value of all assets at end of year \$ 46,580,171. J Accounting method Cash.

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12), Operating and Administrative Expenses (13-26), and Summary (27-29).

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

<b>Part II Balance Sheets</b>		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	3,221	35,820	35,820	
	<b>2</b> Savings and temporary cash investments . . . . .	347,055	439,615	439,615	
	<b>3</b> Accounts receivable <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____				
	<b>4</b> Pledges receivable <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____				
	<b>5</b> Grants receivable . . . . .				
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions) . . . . .				
	<b>7</b> Other notes and loans receivable (attach schedule) <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____				
	<b>8</b> Inventories for sale or use . . . . .				
	<b>9</b> Prepaid expenses and deferred charges . . . . .				
	<b>10a</b> Investments—U S and state government obligations (attach schedule)	27,333,311 <input type="checkbox"/>	23,905,466	23,905,466	
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .	9,980,535 <input type="checkbox"/>	11,367,974	11,367,974	
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .	3,044,982 <input type="checkbox"/>	4,039,817	4,039,817	
	<b>11</b> Investments—land, buildings, and equipment basis <input type="checkbox"/> _____ Less accumulated depreciation (attach schedule) <input type="checkbox"/> _____				
	<b>12</b> Investments—mortgage loans . . . . .				
	<b>13</b> Investments—other (attach schedule) . . . . .	5,551,795 <input type="checkbox"/>	6,791,479	6,791,479	
	<b>14</b> Land, buildings, and equipment basis <input type="checkbox"/> _____ Less accumulated depreciation (attach schedule) <input type="checkbox"/> _____				
<b>15</b> Other assets (describe <input type="checkbox"/> _____)					
<b>16 Total assets</b> (to be completed by all filers—see page 17 of the instructions Also, see page 1, item I)	46,260,899	46,580,171	46,580,171		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .				
	<b>18</b> Grants payable . . . . .				
	<b>19</b> Deferred revenue . . . . .				
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons				
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .				
	<b>22</b> Other liabilities (describe <input type="checkbox"/> _____)				
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	0	0		
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here <input type="checkbox"/></b> <b>and complete lines 24 through 26 and lines 30 and 31.</b>				
	<b>24</b> Unrestricted . . . . .				
	<b>25</b> Temporarily restricted . . . . .				
	<b>26</b> Permanently restricted . . . . .				
	<b>Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/></b> <b>and complete lines 27 through 31.</b>				
	<b>27</b> Capital stock, trust principal, or current funds . . . . .	35,086,060	35,086,060		
	<b>28</b> Paid-in or capital surplus, or land, bldg, and equipment fund				
<b>29</b> Retained earnings, accumulated income, endowment, or other funds	11,174,839	11,494,111			
<b>30 Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	46,260,899	46,580,171			
<b>31 Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	46,260,899	46,580,171			

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b>	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>1</b>	46,260,899
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	2,276,399
<b>3</b>	Other increases not included in line 2 (itemize) <input type="checkbox"/> _____	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	48,537,298
<b>5</b>	Decreases not included in line 2 (itemize) <input type="checkbox"/> _____	<b>5</b>	1,957,127
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	46,580,171

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

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo, day, yr)	(d) Date sold (mo, day, yr)
<b>1 a</b> Corporate Stock		2007-01-01	2007-11-30
<b>b</b> Corporate Stock		2006-01-01	2007-11-30
<b>c</b> Glenview L P	P	2006-01-01	2007-01-01
<b>d</b> BCM Discovery FUnD	P	2006-01-01	2007-07-01
<b>e</b>			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
<b>a</b> 3,169,357		2,798,635	370,722
<b>b</b> 5,588,400		4,578,462	1,009,938
<b>c</b> 1,500,000		492,814	1,007,186
<b>d</b> 1,774,215		1,537,834	236,381
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
<b>a</b>			370,722
<b>b</b>			1,009,938
<b>c</b>			1,007,186
<b>d</b>			236,381
<b>e</b>			

<b>2</b> Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	<b>2</b>	2,624,227
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		<b>3</b>	0

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

**1** Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2005	2,639,317	45,390,225	0 058147
2004	2,541,287	46,122,081	0 055099
2003	2,329,351	42,417,851	0 054914
2002	1,680,756	39,739,329	0 042295
2001	1,653,197	36,549,667	0 045232

<b>2</b> Total of line 1, column (d).	<b>2</b>	0 255687
<b>3</b> Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	<b>3</b>	0 051137
<b>4</b> Enter the net value of noncharitable-use assets for 2006 from Part X, line 5.	<b>4</b>	46,315,406
<b>5</b> Multiply line 4 by line 3.	<b>5</b>	2,368,431
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b).	<b>6</b>	46,531
<b>7</b> Add lines 5 and 6.	<b>7</b>	2,414,962
<b>8</b> Enter qualifying distributions from Part XII, line 4.	<b>8</b>	2,546,893

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling letter _____ (attach copy of ruling letter if necessary—see instructions)		
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	<b>1</b>	46,531
<b>c</b>	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>2</b>	0
<b>3</b>	Add lines 1 and 2. . . . .	<b>3</b>	46,531
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>4</b>	0
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	<b>5</b>	46,531
<b>6</b>	Credits/Payments		
<b>a</b>	2006 estimated tax payments and 2005 overpayment credited to 2006	<b>6a</b>	62,000
<b>b</b>	Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	15,000
<b>d</b>	Backup withholding erroneously withheld . . . . .	<b>6d</b>	
<b>7</b>	Total credits and payments Add lines 6a through 6d. . . . .	<b>7</b>	77,000
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	30,469
<b>11</b>	Enter the amount of line 10 to be <b>Credited to 2007 estimated tax</b> ▶ 30,469 <b>Refunded</b> ▶	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .		No
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . . <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		No
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		No
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year <b>(1)</b> On the foundation ▶ \$ <u>0</u> <b>(2)</b> On foundation managers ▶ \$ <u>0</u>		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ <u>0</u>		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>		No
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> . . . . .		No
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	Yes	
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	Yes	
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>		No
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	Yes	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	Yes	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see page 20 of the instructions) ▶ MA _____		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation .</i>	Yes	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2006 or the taxable year beginning in 2006 (see instructions for Part XIV on page 26)? <i>If "Yes," complete Part XIV</i> . . . . .		No
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		No

**Part VII-A Statements Regarding Activities Continued**

<b>11a</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions). . . . .	<b>11a</b>		<b>No</b>
<b>b</b> If "Yes," did the foundation have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in the attachment for line 11a? . . . . .	<b>11b</b>		
<b>12</b> Did the foundation acquire a direct or indirect interest in any applicable insurance contract?. . . . .	<b>12</b>		<b>No</b>
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Web site address ▶N/A	<b>13</b>	<b>Yes</b>	
<b>14</b> The books are in care of ▶Grants management associates Telephone no ▶(617) 426-7080 Located at ▶77 summer st 8th fl BOSTON MA ZIP+4 ▶02110			
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ <b>15</b>			

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

**File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		<b>Yes</b>	<b>No</b>
<b>1a</b> During the year did the foundation (either directly or indirectly)			
<b>(1)</b> Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>(2)</b> Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>(4)</b> Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>(5)</b> Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>(6)</b> Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ). . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ <input type="checkbox"/>	<b>1b</b>		
<b>c</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2006?. . . . .	<b>1c</b>		<b>No</b>
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
<b>a</b> At the end of tax year 2006, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2006?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see page 20 of the instructions ). . . . .	<b>2b</b>		
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>b</b> If "Yes," did it have excess business holdings in 2006 as a result of <b>(1)</b> any purchase by the foundation or disqualified persons after May 26, 1969, <b>(2)</b> the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or <b>(3)</b> the lapse of the 10-, 15-, or 20-year first phase holding period? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2006.</i> ). . . . .	<b>3b</b>		
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>		<b>No</b>
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2006?	<b>4b</b>		<b>No</b>

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** Continued

<p><b>5a</b> During the year did the foundation pay or incur any amount to</p> <p><b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(2)</b> Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(4)</b> Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>(5)</b> Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>b</b> If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 21 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>c</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p><b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If you answered "Yes" to 6b, also file Form 8870.</p> <p><b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>b</b> If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<b>5b</b>	
	<b>6b</b>	<b>No</b>
	<b>7b</b>	<b>No</b>

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

**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MYRON MILLER C/o grants management associates77 summer st Boston, MA 02110	TRUSTEE 5 00	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1—see page 22 of the instructions). If none, enter "NONE."**

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

**Total** number of other employees paid over \$50,000.  Yes  No

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

**3 Five highest-paid independent contractors for professional services—(see page 22 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
GRANTS MANAGEMENT ASSOCIATES 77 Summer Street 8th Floor Boston, MA 02110	Donor Services	53,640
<b>Total</b> number of others receiving over \$50,000 for professional services. . . . .		▶

**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
<b>1</b> 	
<b>2</b> 	
<b>3</b> 	
<b>4</b> 	

**Part IX-B Summary of Program-Related Investments** (see page 23 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount	
<b>1</b> NA		
<b>2</b> 		
All other program-related investments. See page 22 of the instructions		
<b>3</b> 		
<b>Total</b> Add lines 1 through 3. . . . .		▶



**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 23 of the instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	39,237,494
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	1,564,291
<b>c</b>	Fair market value of all other assets (see page 23 of the instructions). . . . .	<b>1c</b>	6,218,932
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	47,020,717
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets. . . . .	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	47,020,717
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 23 of the instructions). . . . .	<b>4</b>	705,311
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	46,315,406
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	<b>6</b>	2,315,770

**Part XI Distributable Amount** (see page 24 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part X, line 6. . . . .	<b>1</b>	2,315,770
<b>2a</b>	Tax on investment income for 2006 from Part VI, line 5. . . . .	<b>2a</b>	46,531
<b>b</b>	Income tax for 2006 (This does not include the tax from Part VI ). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	46,531
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	<b>3</b>	2,269,239
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	2,269,239
<b>6</b>	Deduction from distributable amount (see page 24 of the instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	<b>7</b>	2,269,239

**Part XII Qualifying Distributions** (see page 25 of the instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
<b>a</b>	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	<b>1a</b>	2,546,893
<b>b</b>	Program-related investments—total from Part IX-B. . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	2,546,893
<b>5</b>	Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 25 of the instructions). . . . .	<b>5</b>	46,531
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	<b>6</b>	2,500,362

**Note:** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**Part XIII Undistributed Income** (see page 25 of the instructions)

	(a) Corpus	(b) Years prior to 2005	(c) 2005	(d) 2006
<b>1</b> Distributable amount for 2006 from Part XI, line 7				2,269,239
<b>2</b> Undistributed income, if any, as of the end of 2005				
<b>a</b> Enter amount for 2005 only. . . . .			960,047	
<b>b</b> Total for prior years 20___, 20___, 20___				
<b>3</b> Excess distributions carryover, if any, to 2006				
<b>a</b> From 2001. . . . .				
<b>b</b> From 2002. . . . .				
<b>c</b> From 2003. . . . .				
<b>d</b> From 2004. . . . .				
<b>e</b> From 2005. . . . .				
<b>f</b> <b>Total</b> of lines 3a through e. . . . .				
<b>4</b> Qualifying distributions for 2006 from Part XII, line 4 ▶ \$ <u>2,546,893</u>				
<b>a</b> Applied to 2005, but not more than line 2a			960,047	
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
<b>d</b> Applied to 2006 distributable amount. . . . .				1,586,846
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2006 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
<b>6 Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5				
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see page 26 of the instructions . . . . .				
<b>e</b> Undistributed income for 2005 Subtract line 4a from line 2a Taxable amount—see page 26 of the instructions . . . . .				
<b>f</b> Undistributed income for 2006 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2007. . . . .				682,393
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see page 26 of the instructions). . . . .				
<b>8</b> Excess distributions carryover from 2001 not applied on line 5 or line 7 (see page 26 of the instructions). . . . .				
<b>9 Excess distributions carryover to 2007.</b> Subtract lines 7 and 8 from line 6a. . . . .				
<b>10</b> Analysis of line 9				
<b>a</b> From 2002. . . . .				
<b>b</b> From 2003. . . . .				
<b>c</b> From 2004. . . . .				
<b>d</b> From 2005. . . . .				
<b>e</b> From 2006. . . . .				

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2006, enter the date of the ruling. . . . .

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

	Tax year	Prior 3 years			<b>(e) Total</b>
	<b>(a) 2006</b>	<b>(b) 2005</b>	<b>(c) 2004</b>	<b>(d) 2003</b>	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test—enter					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . . .					
<b>c</b> "Support" alternative test—enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

**Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)**

**1 Information Regarding Foundation Managers:**

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

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

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

Check here  if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see page 26 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

---

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

---

**c** Any submission deadlines

---

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

**Part XV** **Supplementary Information** (continued)

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a</b> <i>Paid during the year</i> See Additional Data Table				
<b>Total . . . . .</b>				<b>▶ 3a</b> 2,488,000
<b>b</b> <i>Approved for future payment</i>				
<b>Total . . . . .</b>				<b>▶ 3b</b>



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

**1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
<b>a</b> Transfers from the reporting organization to a noncharitable exempt organization of		
<b>(1)</b> Cash . . . . .	<b>1a(1)</b>	<b>No</b>
<b>(2)</b> Other assets . . . . .	<b>1a(2)</b>	<b>No</b>
<b>b</b> Other transactions		
<b>(1)</b> Sales of assets to a noncharitable exempt organization . . . . .	<b>1b(1)</b>	<b>No</b>
<b>(2)</b> Purchases of assets from a noncharitable exempt organization . . . . .	<b>1b(2)</b>	<b>No</b>
<b>(3)</b> Rental of facilities, equipment, or other assets . . . . .	<b>1b(3)</b>	<b>No</b>
<b>(4)</b> Reimbursement arrangements . . . . .	<b>1b(4)</b>	<b>No</b>
<b>(5)</b> Loans or loan guarantees . . . . .	<b>1b(5)</b>	<b>No</b>
<b>(6)</b> Performance of services or membership or fundraising solicitations . . . . .	<b>1b(6)</b>	<b>No</b>
<b>c</b> Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .	<b>1c</b>	<b>No</b>

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

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

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? . . . . .  Yes  No

**b** If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 or fiduciary) is based on all information of which preparer has any knowledge.

**Signature of officer or trustee** \_\_\_\_\_ **2008-07-15** **Date** \_\_\_\_\_ **Title** \_\_\_\_\_

<b>Sign Here</b>	<b>Preparer's Signature</b> _____	JOEL ARONSON	Date	2008-07-15	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See <b>Signature</b> on page 28 of the instructions )
	<b>Firm's name (or yours if self-employed), address, and ZIP code</b> _____	ALEXANDER ARONSON FINNING & CO PC 21 EAST MAIN STREET WESTBORO, MA 01581	EIN _____	Phone no (508) 366-9100		

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 13-7131926  
**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
Greater Four Corners Action Coalition Inc 367 Washington Street Dorchester, MA 02124		public charity	in operating support of On the Move	10,000
Allston Brighton Community Development Corporation 320 Washington Street 3rd Floor Brighton, MA 02135		public charity	in support of the implementation of the Allston Brighton Community Planning	50,000
Alternatives for Community & Environment 2181 Washington Street Suite 301 Roxbury, MA 02119		public charity	in general operating support	40,000
American Institute for Social Justice fbo Association of Community Organizers 196 Adams Street Dorchester, MA 02122		public charity	in support of the ACORN Working Families' Economic Justice Project	25,000
Boston Affordable Housing Coalition dba Massachusetts Alliance of HUD Tenants 42 Seaverns Avenue Jamaica Plain, MA 02130		public charity	in general operating support	30,000
Boston Alliance of Gay Lesbian Bisexual and Transgender Youth PO Box 960814 Boston, MA 02196		public charity	in general operating support	25,000
Boston Cares 190 High Street 4th Floor Boston, MA 02110		public charity	in operating support	30,000
Boston Center for the Arts 539 Tremont Street Boston, MA 02116		public charity	in support of the Crisis/Opportunities exhibition project on global warming	5,000
Boston Children's Chorus 112 Shawmut Avenue Ste 5B Boston, MA 02118		public charity	in general operating support	50,000
Boston Community Capital 56 Warren Street Ste 300 Boston, MA 02119		public charity	in general operating support	200,000
Boston Local Development Corp fbo Boston EITC Coalition 43 Hawkins Street Boston, MA 02114		public charity	in support of the Community Tax Education and Advocacy Project	25,000
Boston Natural Areas Network 62 Summer Street Boston, MA 02110		public charity	in support of BNAN's Community Stewardship program	30,000
Boston Tenant Coalition 14 Beacon Street Room 606 Boston, MA 02110		public charity	in operating support	40,000
Third Sector New England fbo Boston-area Youth Organizing Project 565 Boylston Street 5th Floor Boston, MA 02116		public charity	in operating support	30,000
Brazilian Immigrant Center Inc 10-16 Harvard Avenue Allston, MA 02134		public charity	in general operating support	40,000
<b>Total . . . . .</b>				<b>2,488,000</b>

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Underground Railway Theater fbo Central Square Theaterc/o Underground Railway Theater41 Foster Street Arlington, MA 02474		public charity	in support of Central Square Theater's capital campaign	100,000
Centro Presente Inc54 Essex Street 2nd Floor Cambridge, MA 02139		public charity	in support of Centro Presente's community organizing, leadership development	50,000
Chelsea Human Services Collaborative Incfbo Chelsea Green Space and Rec300 Broadway Chelsea, MA 02150		public charity	in support of the Chelsea Creek Restoration Project	40,000
Chelsea Neighborhood Housing Services162 Shawmut Street Chelsea, MA 02150		public charity	in support of development of NeighborCircles in Chelsea	30,000
Chinese Progressive Association28 Ash Street Boston, MA 02111		public charity	\$80,000 over two years in support of CPA's organizing, coalition, and policy	40,000
Chinese Progressive Association28 Ash Street Boston, MA 02111		public charity	in support of the Chinatown Gateway Coalition	20,000
Citizens' Housing and Planning Association Inc18 Tremont Street Suite 401 Boston, MA 02108		public charity	in support of the Suburban Outreach Program	40,000
City LifeVida UrbanaPO Box 300107284 Amory Street Jamaica Plain, MA 02130		public charity	in support of the Tenant Organizing Program	50,000
The Boston Foundation75 Arlington Street 10th Floor Boston, MA 02116		Private Foundation	in support of the Pipeline to Public Service	50,000
The Boston Foundation fbo Civic Engagement Initiative75 Arlington Street 10th Floor Boston, MA 02116		Private Foundation	in support of the Civic Engagement Initiative	90,000
Third Sector New England fbo Commonwealth SeminarPO Box 120064 Boston, MA 02112		public charity	in operating support	30,000
Community Labor United8 Beacon Street 2nd Floor Boston, MA 02108		public charity	in general operating support	45,000
Dorchester Bay Economic Development Corporation594 Columbia Road Suite 302 Dorchester, MA 02125		public charity	in support of the Fairmount/Indigo Line CDC Collaborative	60,000
East Boston Ecumenical Community Council50 Meridian Street Suite B-1 PO Box 450 East Boston, MA 02128		public charity	in support of the East Boston Parent Organizing Program	25,000
Fenway Community Health Center7 Haviland Street Boston, MA 02115		public charity	in support of expanded outreach and services to diverse minority communities	30,000
<b>Total . . . . .</b>			<b>▶ 3a</b>	2,488,000



**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Food Project Inc The120 Munroe Street Lynn, MA 01901		public charity	in support of the Grow Boston education and advocacy initiative	50,000
Franklin Park Coalition IncPO Box 302333 Jamaica Plain, MA 02130		public charity	in general operating support	25,000
Greater Boston Interfaith Organization594 Columbia Road Dorchester, MA 02125		public charity	in general operating support	50,000
Greater Four Corners Action Coalition Inc367 Washington Street Dorchester, MA 02124		public charity	in support the transit equity portion of the environment justice campaign	25,000
Hebrew College160 Herrick Road Newton Centre, MA 02459		public charity	in support of David Starr's research project on the Hebrew College's Me'ah I	20,000
The Boston Foundation fbo Initiative for Diversity in Civic Leadershipc/o The Boston Foundation 75 Arlington Street 10th Floor Boston, MA 02116		private Foundation	in support of the Initiative for Diversity in Civic Leadership	50,000
Jamaica Plain Neighborhood Development Corporation31 Germania Street Jamaica Plain, MA 02130		public charity	in support of community organizing in Jamaica Plain	75,000
Jewish Organizing Initiative The99 Chauncy St Suite 600 Boston, MA 02111		public charity	in general operating support	40,000
Massachusetts Affordable Housing Alliance197A Center Street Dorchester, MA 02124		public charity	in support of the Greater Boston Homebuyers Union	35,000
Massachusetts Association of Community Development Corporations89 South Street 4th Floor Boston, MA 02111		public charity	in support of MACDC's LIFT (Local Investments for Tomorrow) campaign	35,000
Massachusetts Budget and Policy Center15 Court Square Suite 700 Boston, MA 02108		public charity	in general operating support	35,000
Massachusetts Coalition for Occupational Safety and Health42 Charles Street Suite F Dorchester, MA 02122		public charity	in general operating support	30,000
Massachusetts Immigrant & Refugee Advocacy Coalition105 Chauncy Street Suite 901 Boston, MA 02111		public charity	in support of One Voice, One Vote	50,000
Citizens' Housing and Planning Association Inc fbo Massachusetts Smart18 Tremont Street Suite 401 Boston, MA 02108		public charity	in operating support of the Massachusetts Smart Growth Alliance (fiscal agen	50,000
Massachusetts Voter Education Network Inc18 Tremont Street Suite 608 Boston, MA 02108		public charity	in general operating support of BostonVOTE	100,000
<b>Total . . . . .</b>			<b>▶ 3a</b>	2,488,000

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Merrimack Valley Project1045 Essex Street Lawrence, MA 01841		public charity	in general operating support	25,000
Metropolitan Interfaith Congregations Acting for Hopec/o St Elizabeth Episcopal Church 1 Morse Road Sudbury, MA 01776		public charity	in general operating support	40,000
Neighbor to Neighbor Massachusetts 8 Beacon Street 4th Floor Boston, MA 02108		public charity	in support of N2NMA's Greater Boston Area Organizing Program	40,000
Oiste59 Temple Place 5th Floor Boston, MA 02111		public charity	in support of Oiste's Despierta program	35,000
Save the HarborSave the BayBoston Fish Pier West Ste 304W B7612 Northern Avenue Boston, MA 02210		public charity	in general operating support	50,000
Social Capital Inc165M New Boston Street Suite 233 Woburn, MA 01801		public charity	in operating support for SCI's expansion to Lynn	25,000
The Medical Foundation fbo Boston Urban Asthma Coalition622 Washington Street 2nd Floor Dorchester, MA 02124		public charity	in general operating support of Boston Urban Asthma Coalition	28,000
Third Sector New England fbo Boston Parent Organizing Network284 Amory Street Jamaica Plain, MA 02130		public charity	in general operating support	45,000
United South End Settlements566 Columbus Avenue Boston, MA 02118		public charity	in support of the Civic Engagement Initiative (converted to operating suppor	25,000
United Teen Equality Center34 Hurd Street Lowell, MA 01852		public charity	in support of UTEC's capital campaign to renovate and expand its new youth c	50,000
Urban Ecology Institute355 Higgins Hall 140 Commonwealth Avenue Chestnut Hill, MA 02467		public charity	\$25,000 in support of the CityRoots program, and \$25,000 to support the star	50,000
Voice and Future Fund Inc26 West Street 3rd Floor Boston, MA 02114		public charity	in support of creating new opportunities for civic participation and leaders	35,000
WalkBoston Inc45 School Street Boston, MA 02108		public charity	in general operating support	40,000
<b>Total . . . . .</b>				2,488,000

## TY 2006 Accounting Fees Schedule

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Accounting	3,600	0	0	3,600

**TY 2006 Investments Corporate  
Bonds Schedule**

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

<b>Name of Bond</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
VARIOUS PUBLICLY TRADED SECURITIES	4,039,817	4,039,817

**TY 2006 Investments Corporate  
Stock Schedule**

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

<b>Name of Stock</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
VARIOUS PUBLICLY TRADED SECURITIES	11,367,974	11,367,974

**TY 2006 Investments Government  
Obligations Schedule**

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

**US Government Securities - End of  
Year Book Value:**

23,905,466

**US Government Securities - End of  
Year Fair Market Value:**

23,905,466

**State & Local Government  
Securities - End of Year Book  
Value:**

**State & Local Government  
Securities - End of Year Fair  
Market Value:**

**TY 2006 Investments - Other Schedule**

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
GLENview Ip	AT COST	3,279,322	3,279,322
BCM Discovery Offshore Fund	AT COST	2,076,043	2,076,043
Americus Partners Offshore	AT COST	434,352	434,352
GRT Topaz Fund Offshore	AT COST	494,048	494,048
Restoration Partners Offshore	AT COST	507,714	507,714

**TY 2006 Other Decreases Schedule**

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

Description	Amount
Unrealized loss	1,957,127



## TY 2006 Other Expenses Schedule

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
state filing fees	265	0	0	265
Postage	21	0	0	21
investment expenses		3,376	0	0

**TY 2006 Other Income Schedule**

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Partnership distributions	252,385	0	252,385

## TY 2006 Other Professional Fees Schedule

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
gRANTS MANAGEMENT services	53,640	0	0	53,640
Investment Management Fees	56,297	56,297	0	0

## TY 2006 Taxes Schedule

**Name:** HERMAN AND FRIEDA L MILLER FOUNDATION

**EIN:** 13-7131926

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Excise tax	72,398	0	0	0
Foreign tax	4,319	4,765	0	0

**Exempt Organization Declaration and Signature for Electronic Filing**

For calendar year 2008, or tax year beginning DEC 1, 2008, and ending NOV 30, 2007  
For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

**2006**

Department of the Treasury  
Internal Revenue Service

▶ See instructions.

Name of exempt organization

**HERMAN AND FRIEDA L. MILLER FOUNDATION**

Employer identification number

**13-7131926**

**Part I Type of Return and Return Information** (Whole Dollars Only)

Check the box for the return for which you are using this Form 8453-EO and enter the applicable amount from the return if any. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (that is, do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I

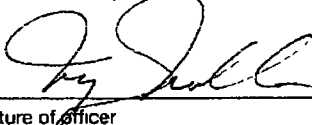
1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, line 12)	1b	_____
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here ▶ <input checked="" type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	<b>46531</b>
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____

**Part II Declaration of Officer**

6  I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.


If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies)

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2008 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund

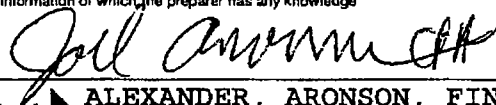
Sign Here ▶		07-14-08	▶ <b>TRUSTEE</b>
	Signature of officer	Date	

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer** (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Publication 4206, Information for Authorized IRS e-file Providers of Exempt Organization Filings. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature ▶ 	Date	07/11/08	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN	P00527188
	Firm's name (or yours if self-employed), address, and ZIP code	<b>ALEXANDER, ARONSON, FINNING &amp; CO., P.C</b> <b>21 EAST MAIN STREET</b> <b>WESTBOROUGH, MA 01581</b>			EIN	<b>04-2571780</b>  Phone no <b>508-366-9100</b>	

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature ▶ 	Date	07/11/08	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	029-34-6746
	Firm's name (or yours if self-employed), address, and ZIP code	<b>ALEXANDER, ARONSON, FINNING &amp; CO., P.</b> <b>21 EAST MAIN STREET</b> <b>WESTBORO, MA 01581</b>			EIN	<b>04-2571780</b>  Phone no <b>508-366-9100</b>

# RESTORATION OFFSHORE FUND LTD

## RESTORATION OFFSHORE FUND, LTD

### 2007 Passive Foreign Investment Company Annual Information Statement

Name of Shareholder: Herman and Frieda L Miller Foundation

(1) This Information statement applies to the Taxable Year of Restoration Offshore Fund Ltd (the "Fund") beginning on January 1, 2007 and ending on December 31, 2007.

(2) Herman and Frieda L Miller Foundation, a direct shareholder of the Fund Limited had the following pro rata share of the ordinary earnings and capital gain of the Fund for the Fund's taxable year specified in paragraph 1:

Ordinary Earnings:	\$3,324
Net Capital Gain:	\$2,462

(3) The amount of cash and fair market value of other property distributed or deemed distributed by the Fund to the Shareholder during the Fund's taxable year specified in paragraph 1:

Cash/Fair market value of other property: None

(4) The Fund will permit the shareholder to inspect and copy the Fund's permanent books of accounts, records and such other documents as may be maintained by the Fund to establish that the Fund's ordinary earnings and net capital gain, as provided in Section 1293(e) of the Internal Revenue Code of 1986, as amended, are computed in accordance with U.S. income tax principles and to verify these amounts and this shareholder's pro rata shares thereof.

(5)

#### Number of Shares

<u>Class of Shares</u>	<u>Beginning</u>	<u>Ending</u>	<u>Net Change</u>	<u>Date of Change</u>
B-02-07	None	249.4872	249.4872	02/01/2007

By: Pamela M. Lawrence

Title: Director

Restoration Offshore Fund, Ltd

Date: 04/11/2008

# RESTORATION OFFSHORE FUND LTD

## RESTORATION OFFSHORE FUND, LTD

### 2007 Passive Foreign Investment Company Annual Information Statement

Name of Shareholder: Herman and Frieda L Miller Foundation

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- (2) Herman and Frieda L Miller Foundation, a direct shareholder of the Fund Limited had the following pro rata share of the ordinary earnings and capital gain of the Fund for the Fund's taxable year specified in paragraph 1:
- |                    |         |
|--------------------|---------|
| Ordinary Earnings: | \$3,324 |
| Net Capital Gain:  | \$2,462 |
- (3) The amount of cash and fair market value of other property distributed or deemed distributed by the Fund to the Shareholder during the Fund's taxable year specified in paragraph 1:
- Cash/Fair market value of other property: None
- (4) The Fund will permit the shareholder to inspect and copy the Fund's permanent books of accounts, records and such other documents as may be maintained by the Fund to establish that the Fund's ordinary earnings and net capital gain, as provided in Section 1293(e) of the Internal Revenue Code of 1986, as amended, are computed in accordance with U.S. income tax principles and to verify these amounts and this shareholder's pro rata shares thereof.

(5)

<u>Class of Shares</u>	<u>Number of Shares</u>		<u>Net Change</u>	<u>Date of Change</u>
	<u>Beginning</u>	<u>Ending</u>		
B-02-07	None	249.4872	249.4872	02/01/2007

By: *Pamela M. Lawrence*

Title: Director

Restoration Offshore Fund, Ltd

Date: 04/11/2008