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Form 990-PF

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

OMB No 1545-0052

2007

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 2007, or tax year beginning 12-01-2007 and ending 11-30-2008

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 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 (from Part II, col. (c), line 16) \$ 37,873,961. J Accounting method Cash.

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

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

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	35,820	12,018	12,018
	2 Savings and temporary cash investments	439,615	352,503	352,503
	3 Accounts receivable <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____			
	4 Pledges receivable <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach schedule) <input type="checkbox"/> _____ Less allowance for doubtful accounts <input type="checkbox"/> _____			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments—U S and state government obligations (attach schedule)	23,905,466 <input type="checkbox"/>	22,431,824	22,431,824
	b Investments—corporate stock (attach schedule)	11,367,974 <input type="checkbox"/>	7,019,995	7,019,995
	c Investments—corporate bonds (attach schedule)	4,039,817 <input type="checkbox"/>	2,700,793	2,700,793
	11 Investments—land, buildings, and equipment basis <input type="checkbox"/> _____ Less accumulated depreciation (attach schedule) <input type="checkbox"/> _____			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	6,791,479 <input type="checkbox"/>	5,356,828	5,356,828
	14 Land, buildings, and equipment basis <input type="checkbox"/> _____ Less accumulated depreciation (attach schedule) <input type="checkbox"/> _____			
15 Other assets (describe <input type="checkbox"/> _____)				
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	46,580,171	37,873,961	37,873,961	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe <input type="checkbox"/> _____)			
23 Total liabilities (add lines 17 through 22)	0	0		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	35,086,060	35,086,060	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds	11,494,111	2,787,901		
30 Total net assets or fund balances (see the instructions)	46,580,171	37,873,961		
31 Total liabilities and net assets/fund balances (see the instructions)	46,580,171	37,873,961		

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	46,580,171
2	Enter amount from Part I, line 27a	2	-643,972
3	Other increases not included in line 2 (itemize) <input type="checkbox"/> _____	3	
4	Add lines 1, 2, and 3	4	45,936,199
5	Decreases not included in line 2 (itemize) <input type="checkbox"/> _____	5	8,062,238
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	37,873,961

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)
1 a CORPORATE STOCK		2007-01-01	2008-11-30
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 5,350,657		6,026,463	-675,806
b			
c			
d			
e			

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	
a			-675,806
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-675,806
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8		3	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 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))
2006	2,500,362	46,315,406	0 053986
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

2 Total of line 1, column (d).	2	0 264441
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 052888
4 Enter the net value of noncharitable-use assets for 2007 from Part X, line 5.	4	42,799,683
5 Multiply line 4 by line 3.	5	2,263,590
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	19,821
7 Add lines 5 and 6.	7	2,283,411
8 Enter qualifying distributions from Part XII, line 4.	8	2,152,350

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

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

Table with 11 rows for excise tax calculations. Includes sub-rows 6a-6d for credits and payments. Total tax due is 35,827, with 35,827 refunded.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Columns include question number, Yes, and No. Questions cover political activities, tax returns, and substantial contributors.

Part VII-A Statements Regarding Activities Continued

<p>11a 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).</p>	11a		No
<p>b If "Yes," did the foundation have a binding written contract in effect on August 17, 2007, covering the interest, rents, royalties, and annuities described in the attachment for line 11a?</p>	11b		
<p>12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract?</p>	12		No
<p>13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?</p> <p>Web site address N/A</p>	13	Yes	
<p>14 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</p>			
<p>15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here <input type="checkbox"/></p> <p>and enter the amount of tax-exempt interest received or accrued during the year 15</p>			

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

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

		Yes	No
<p>1a During the year did the foundation (either directly or indirectly)</p> <p>(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>			
<p>b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)?</p> <p>Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p>	1b		
<p>c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2007?</p>	1c		No
<p>2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))</p> <p>a At the end of tax year 2007, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2007? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If "Yes," list the years 20__ , 20__ , 20__ , 20__</p> <p>b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see the instructions).</p> <p>c 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__</p>	2b		
<p>3a 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</p> <p>b If "Yes," did it have excess business holdings in 2007 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2007.</i>).</p>	3b		
<p>4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?</p>	4a		No
<p>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 2007?</p>	4b		No

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

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) 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>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) 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>(5) 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 If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see the instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach the statement required by Regulations section 53.4945–5(d).</p> <p>6a 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 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>7a 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 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>	5b	
	6b	No
	7b	No

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 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 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.

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 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	65,697

Total 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
1 	
2 	
3 	
4 	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 NA	
2 	
All other program-related investments See the instructions	
3 	

Total Add lines 1 through 3. 

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	35,819,823
b	Average of monthly cash balances.	1b	1,381,293
c	Fair market value of all other assets (see the instructions).	1c	6,250,339
d	Total (add lines 1a, b, and c).	1d	43,451,455
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	43,451,455
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see the instructions).	4	651,772
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	42,799,683
6	Minimum investment return. Enter 5% of line 5.	6	2,139,984

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

1	Minimum investment return from Part X, line 6.	1	2,139,984
2a	Tax on investment income for 2007 from Part VI, line 5.	2a	39,642
b	Income tax for 2007 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	39,642
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	2,100,342
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	2,100,342
6	Deduction from distributable amount (see the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	2,100,342

Part XII Qualifying Distributions (see the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	2,152,350
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,152,350
5	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 the instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,152,350

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 the instructions)

	(a) Corpus	(b) Years prior to 2006	(c) 2006	(d) 2007
1 Distributable amount for 2007 from Part XI, line 7				2,100,342
2 Undistributed income, if any, as of the end of 2006				
a Enter amount for 2006 only.			682,393	
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2007				
a From 2002.				
b From 2003.				
c From 2004.				
d From 2005.				
e From 2006.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2007 from Part XII, line 4 ▶ \$ <u>2,152,350</u>				
a Applied to 2006, but not more than line 2a			682,393	
b Applied to undistributed income of prior years (Election required—see the instructions).				
c Treated as distributions out of corpus (Election required—see the instructions).				
d Applied to 2007 distributable amount.				1,469,957
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2007 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see the instructions				
e Undistributed income for 2006 Subtract line 4a from line 2a Taxable amount—see the instructions				
f Undistributed income for 2007 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2008				630,385
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see the instructions).				
8 Excess distributions carryover from 2002 not applied on line 5 or line 7 (see the instructions).				
9 Excess distributions carryover to 2008. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a From 2003.				
b From 2004.				
c From 2005.				
d From 2006.				
e From 2007.				

Part XIV Private Operating Foundations (see 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 2007, 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			(e) Total
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

- 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

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

- 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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See Additional Data Table				
Total			▶ 3a	2,082,000
b <i>Approved for future payment</i>				
Total			▶ 3b	

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)				
a Paid during the year				
Allston Brighton Community Development Corporation 320 Washington Street 3rd Floor Brighton, MA 02135		PUBLIC CHARITY	for implementing the Allston Brighton Community Sustainability Initiative	50,000
Alternatives for Community & Environment 2181 Washington Street Suite 301 Roxbury, MA 02119		PUBLIC CHARITY	in general operating support	40,000
Boston Alliance of Gay Lesbian Bisexual and Transgender Youth PO Box 960814 Boston, MA 02196		PUBLIC CHARITY	in general operating support	25,000
Boston Children's Chorus 112 Shawmut Avenue Ste 5B Boston, MA 02118		PUBLIC CHARITY	in general operating support	50,000
Boston Community Capital 156 Warren Street Ste 300 Boston, MA 021193236		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 021101008		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 general operating support	40,000
Centro Presente 17 Inner Belt Road Somerville, MA 02143		PUBLIC CHARITY	in support of community organizing and leadership development activities	50,000
Chelsea Green Space and Recreation Committee 300 Broadway Chelsea, MA 02150		PUBLIC CHARITY	in support of the Chelsea Creek Action Group	40,000
Chelsea Neighborhood Developers 4 Gerrish Avenue Chelsea, MA 02150		PUBLIC CHARITY	in support of development of NeighborCircles in Chelsea	30,000
Chinese Progressive Association 28 Ash Street Boston, MA 02111		PUBLIC CHARITY	in support of CPA's Campaign to Protect Chinatown Stabilization Zone effort	40,000
Citizens Housing and Planning Association fbo MA Smart Growth Alliance 18 Tremont Street Suite 401 Boston, MA 021082301		PUBLIC CHARITY	in general operating support of the Massachusetts Smart Growth Alliance	50,000
Citizens Housing and Planning Association Inc 18 Tremont Street Suite 401 Boston, MA 021082301		PUBLIC CHARITY	in support of the Suburban Outreach Program	40,000
City LifeVida Urbana PO Box 300107 284 Amory Street Jamaica Plain, MA 02130		PUBLIC CHARITY	in support of the Housing-Tenant Organizing Program	50,000
Total				2,082,000

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)				
a <i>Paid during the year</i>				
Community Labor United Eight Beacon Street Second Floor Boston, MA 02108		PUBLIC CHARITY	in general operating support	45,000
Dorchester Bay Economic Development Corporation 594 Columbia Road Suite 302 Dorchester, MA 02125		PUBLIC CHARITY	in support of the Fairmount/Indigo Line CDC Collaborative	80,000
East Boston Ecumenical Community Council 50 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 Development Corporation 73 Hemenway Street Boston, MA 02115		PUBLIC CHARITY	in support of the Development Rights Campaign	30,000
Franklin Park Coalition Inc PO Box 302333 Boston, MA 02130		PUBLIC CHARITY	in general operating support	25,000
Greater Boston Interfaith Organization 594 Columbia Road Dorchester, MA 02125		PUBLIC CHARITY	in general operating support	50,000
Greater Four Corners Action Coalition Inc 367 Washington Street Dorchester, MA 02124		PUBLIC CHARITY	in support of GFCAC's transit equity work	25,000
Greater Four Corners Action Coalition Inc fbo On the Move 367 Washington Street Dorchester, MA 02124		PUBLIC CHARITY	in support of the MBTA debt relief campaign	20,000
Hyde Square Task Force 375 Centre Street Jamaica Plain, MA 02130		PUBLIC CHARITY	in support of the Campaign for Wellness youth organizing initiative	35,000
Jamaica Plain Neighborhood Development Corporation 31 Germania Street Jamaica Plain, MA 02130		PUBLIC CHARITY	in support of Organizing for an Equitable Community	50,000
Jewish Organizing Initiative 99 Chauncy St Suite 600 Boston, MA 02111		PUBLIC CHARITY	in general operating support	40,000
Massachusetts Affordable Housing Alliance 1803 Dorchester Avenue Dorchester, MA 02124		PUBLIC CHARITY	in support of the Greater Boston Homebuyers Union	35,000
Massachusetts Alliance of HUD Tenants 42 Seaverns Avenue Jamaica Plain, MA 02130		PUBLIC CHARITY	in general operating support	30,000
Massachusetts Association of Community Development Corporations 89 South Street 4th Floor Boston, MA 02111		PUBLIC CHARITY	in support of MACDC's LIFT (Local Investments for Tomorrow) campaign	50,000
Massachusetts Budget and Policy Center 15 Court Square Suite 700 Boston, MA 02108		PUBLIC CHARITY	in general operating support	35,000
Total			3a	2,082,000

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)				
a <i>Paid during the year</i>				
Massachusetts Coalition for Occupational Safety and Health 42 Charles Street Suite F Dorchester, MA 02122		PUBLIC CHARITY	in general operating support	30,000
Massachusetts Immigrant & Refugee Advocacy Coalition 105 Chauncy Street Suite 901 Boston, MA 02111		PUBLIC CHARITY	in support of One Voice, One Vote	50,000
Massachusetts Immigrant & Refugee Advocacy Coalition 105 Chauncy Street Suite 901 Boston, MA 02111		PUBLIC CHARITY	in support of the 'Give Liberty a Hand' fundraiser	2,000
Massachusetts Voter Education Network Inc 18 Tremont Street Suite 608 Boston, MA 02108		PUBLIC CHARITY	in general operating support	105,000
Merrimack Valley Project 1045 Essex Street Lawrence, MA 01841		PUBLIC CHARITY	in general operating support	25,000
Metropolitan Interfaith Congregations Acting for Hope 24 Union Avenue Suite 19 Framingham, MA 01702		PUBLIC CHARITY	in general operating support	30,000
Neighbor to Neighbor Massachusetts Education Fund 8 Beacon Street 4th Floor Boston, MA 02108		PUBLIC CHARITY	in support of N2NMA's organizing in Greater Boston and Eastern Massachusetts	50,000
Oiste 59 Temple Place 5th Floor Boston, MA 02111		PUBLIC CHARITY	in support of Oiste's Despierta program	35,000
PolicyLink fbo Action for Regional Equity 2181 Washington Street Suite 301 Roxbury, MA 02119		PUBLIC CHARITY	in general operating support of Action for Regional Equity	50,000
PolicyLink 1438 Webster Street Ste 303 Oakland, CA 94612		PUBLIC CHARITY	to support Boston attendees of Advancing Regional Equity Conf in New Orleans	5,000
Public Policy Institute Inc 30 Winter Street 10th Floor Boston, MA 02108		PUBLIC CHARITY	in general operating support	25,000
Save the Harbor Save the Bay Boston Fish Pier West Ste 304W 212 Northern Avenue Boston, MA 02210		PUBLIC CHARITY	in general operating support	50,000
Somerville Community Corporation 337 Somerville Avenue 2nd Floor Somerville, MA 02143		PUBLIC CHARITY	in support of the Green Line Corridor Land Use Planning Project	35,000
The Boston Foundation 75 Arlington Street 10th Floor Boston, MA 02116		PUBLIC CHARITY	in support of the Initiative for Diversity in Civic Leadership	50,000
The Medical Foundation fbo Boston Urban Asthma Coalition 622 Washington Street 2nd Floor Dorchester, MA 02124		PUBLIC CHARITY	in support of the Strengthening Voices Parent Leader Training program	30,000
Total			3a	2,082,000

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)				
a <i>Paid during the year</i>				
Third Sector New England fbo Boston-area Youth Organizing Project565 Boylston Street 5th Floor Boston, MA 02116		PUBLIC CHARITY	in general operating support of BYOP's youth leadership work	30,000
Third Sector New England fbo Center to Support Immigrant Organizingc/o Third Sector New England 89 South Street 700 Boston, MA 02111		PUBLIC CHARITY	for training, peer learning and network programs for immigrant organizers	25,000
Third Sector New England fbo Commonwealth SeminarPO Box 120064 Boston, MA 02112		PUBLIC CHARITY	in general operating support (first of two-year grant)	40,000
Urban Ecology Institute355 Higgins Hall 140 Commonwealth Avenue Chestnut Hill, MA 024673811		PUBLIC CHARITY	in support of the CityRoots program	25,000
Voice and Future Fund Inc26 West Street 3rd Floor Boston, MA 02114		PUBLIC CHARITY	in general operating support	35,000
Voice and Future Fund Inc fbo Boston Workers' Alliance51 Roxbury Street Roxbury, MA 02119		PUBLIC CHARITY	in general operating support	20,000
Total			3a	2,082,000

TY 2007 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	4,390	0	0	4,390

**TY 2007 Investments Corporate
Bonds Schedule**

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Name of Bond	End of Year Book Value	End of Year Fair Market Value
VARIOUS PUBLICLY TRADED SECURITIES	2,700,793	2,700,793

**TY 2007 Investments Corporate
Stock Schedule**

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VARIOUS PUBLICLY TRADED SECURITIES	7,019,995	7,019,995

**TY 2007 Investments Government
Obligations Schedule**

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

**US Government Securities - End of
Year Book Value:** 22,431,824

**US Government Securities - End of
Year Fair Market Value:** 22,431,824

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

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

TY 2007 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	1,686,625	1,686,625
BCM Discovery Offshore Fund	AT COST	1,929,477	1,929,477
Americus Partners Offshore	AT COST	399,803	399,803
GRT Topaz Fund Offshore	AT COST	296,841	296,841
Restoration Partners Offshore	AT COST	607,728	607,728
MOAB PARTNERS OFFSHORE FUND	AT COST	436,354	436,354

TY 2007 Other Decreases Schedule

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Description	Amount
Unrealized loss	8,062,238

TY 2007 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	250	0	0	250
Postage	13	0	0	13
investment expenses		5,028	0	0

TY 2007 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	280,713	0	280,713

TY 2007 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	65,697	0	0	65,697
Investment Management Fees	60,332	60,332	0	0

TY 2007 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	45,000	0	0	0
Foreign tax	4,062	5,000	0	0