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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

2010

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 2010, or tax year beginning 12-01-2010, and ending 11-30-2011

Check all that apply: Initial return, Amended return, Initial return of a former public charity, Address change, Final return, Name change

Name of foundation: HERMAN AND FRIEDA L MILLER FOUNDATION. Employer identification number: 13-7131926. Telephone number: (617) 426-7080. City: BOSTON, MA 021101006. 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 page 11 of 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. 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)

Part II Balance Sheets		Beginning of year			End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	143,724	239,532	239,532		
	2	Savings and temporary cash investments	210,176	226,056	226,056		
	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 page 15 of 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)	13,381,617 <input type="checkbox"/>	9,043,356	9,043,356		
	b	Investments—corporate stock (attach schedule)	17,734,726 <input type="checkbox"/>	20,506,688	20,506,688		
	c	Investments—corporate bonds (attach schedule)	5,337,040 <input type="checkbox"/>	6,584,655	6,584,655		
	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)	8,151,818 <input type="checkbox"/>	7,863,238	7,863,238		
	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)	44,959,101	44,463,525	44,463,525			
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	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	0	0			
	29	Retained earnings, accumulated income, endowment, or other funds	9,873,041	9,377,465			
30	Total net assets or fund balances (see page 17 of the instructions)	44,959,101	44,463,525				
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	44,959,101	44,463,525				

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	44,959,101
2	Enter amount from Part I, line 27a	2	855,519
3	Other increases not included in line 2 (itemize) <input type="checkbox"/> _____	3	0
4	Add lines 1, 2, and 3	4	45,814,620
5	Decreases not included in line 2 (itemize) <input type="checkbox"/> _____	5	1,351,095
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	44,463,525

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		2001-01-01	2011-11-30
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 18,962,813		17,372,536	1,590,277
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			1,590,277
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	1,590,277
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 pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8 }	3	

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))
2009	2,443,068	43,581,876	0.056057
2008	2,360,495	39,775,824	0.059345
2007	2,152,350	42,799,683	0.050289
2006	2,500,362	46,315,406	0.053986
2005	2,639,317	45,390,225	0.058147

2	Total of line 1, column (d).	2	0.277824
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	0.055565
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	4	45,527,869
5	Multiply line 4 by line 3.	5	2,529,756
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	30,807
7	Add lines 5 and 6.	7	2,560,563
8	Enter qualifying distributions from Part XII, line 4.	8	2,607,471

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)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
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	1	30,807
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2.	3	30,807
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	30,807
6	Credits/Payments		
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	62,840
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	62,840
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	32,033
11	Enter the amount of line 10 to be Credited to 2011 estimated tax ▶ 32,033 Refunded ▶	11	0

Part VII-A Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
1a				No
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
1b				No
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ \$ <u>0</u> (2) On foundation managers ▶ \$ <u>0</u>			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ \$ <u>0</u>			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a	Yes	
b	If "Yes," has it filed a tax return on Form 990-T for this year?.	4b	Yes	
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	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>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ MA _____			
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>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10		No

Part VII-A Statements Regarding Activities (continued)

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14 The books are in care of GMA FOUNDATIONS INC Telephone no (617) 426-7080 Located at 77 SUMMER ST 8TH FL BOSTON MA ZIP+4 02110			
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year.	15		<input type="checkbox"/>
16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	

See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes", enter the name of the foreign country **CJ**

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
1a During the year did the foundation (either directly or indirectly)				
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(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				
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(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				
(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				
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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/>	1b			
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 2010?	1c			No
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))				
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years 20___, 20___, 20___, 20___				
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 page 20 of the instructions).	2b			
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___				
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				
b If "Yes," did it have excess business holdings in 2010 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 2010.</i>)	3b			
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a			No
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 2010?	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 page 22 of the 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 page 22 of the instructions)? 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 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 "Yes" to 6b, 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?</p>	5b	
6b	No	
7b		

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 CO GMA FOUNDATIONSINC 77 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 23 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. 0

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 23 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
GMA FOUNDATIONS INC 77 SUMMER STREET 8TH FLOOR BOSTON, MA 02110	DONOR SERVICES	109,957

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

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 page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	0
2 	
All other program-related investments See page 24 of the instructions	
3 	

Total. Add lines 1 through 3. **0**

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of 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	36,259,552
b	Average of monthly cash balances.	1b	1,874,917
c	Fair market value of all other assets (see page 24 of the instructions).	1c	8,086,718
d	Total (add lines 1a, b, and c).	1d	46,221,187
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	46,221,187
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	693,318
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	45,527,869
6	Minimum investment return. Enter 5% of line 5.	6	2,276,393

Part XI Distributable Amount (see page 25 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.)

1	Minimum investment return from Part X, line 6.	1	2,276,393
2a	Tax on investment income for 2010 from Part VI, line 5.	2a	30,807
b	Income tax for 2010 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	30,807
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	2,245,586
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	2,245,586
6	Deduction from distributable amount (see page 25 of the instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	2,245,586

Part XII Qualifying Distributions (see page 25 of 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	2,607,471
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	2,607,471
5	Foundations 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 26 of the instructions).	5	30,807
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	2,576,664

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 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				2,245,586
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only.			0	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2010				
a From 2005.				
b From 2006.				
c From 2007.				
d From 2008.				
e From 2009. 74,715				
f Total of lines 3a through e.	74,715			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 2,607,471				
a Applied to 2009, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions).	0			
d Applied to 2010 distributable amount.				2,245,586
e Remaining amount distributed out of corpus	361,885			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	436,600			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions.		0		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions.			0	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).	0			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions).	0			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a.	436,600			
10 Analysis of line 9				
a Excess from 2006.				
b Excess from 2007.				
c Excess from 2008.				
d Excess from 2009. 74,715				
e Excess from 2010. 361,885				

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 2010, 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)

Table with 5 columns: (a) 2010, (b) 2009, (c) 2008, (d) 2007, (e) Total. Rows include 2a-2e (Qualifying distributions) and 3a-3c (Alternative tests).

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))

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 foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see page 28 of 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 2,492,080
b <i>Approved for future payment</i>				
Total				▶ 3b 0

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 or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ALTERNATIVES FOR COMMUNITY AND ENVIRONMENT 2181 WASHINGTON STREET SUITE 301 ROXBURY, MA 02119		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	45,000
BOSTON AFFORDABLE HOUSING COALITION DBA MASS ALLIANCE OF HUD TENANTS 42 SEAVERNS AVENUE JAMAICA PLAIN, MA 02130		PUBLIC CHARITY	FOR THE SAVE OUR HOMES CAMPAIGN	30,000
BOSTON ALLIANCE OF GAY AND LESBIAN YOUTH PO BOX 960814 BOSTON, MA 02196		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	25,000
BOSTON CENTER FOR INDEPENDENT LIVING 60 TEMPLE PLACE 5TH FLOOR BOSTON, MA 02111		PUBLIC CHARITY	IN SUPPORT OF HEALTHCARE ACCESS	40,000
THE BOSTON FOUNDATION 41 WEST STREET SUITE 700 BOSTON, MA 02111		PUBLIC CHARITY	FOR THE CIVIC ENGAGEMENT INITIATIVE	90,000
BOSTON PRESERVATION ALLIANCE 45 SCHOOL STREET BOSTON, MA 02108		PUBLIC CHARITY	FOR THE COALITION FOR TRANSPORTATION INNOVATIONS	24,080
BOSTON TENANT COALITION FBO COMMITTEE ON OCCUPIED HOUSING IN FORECLOSURE 14 BEACON STREET 606 BOSTON, MA 02108		PUBLIC CHARITY	FOR THE ERIE-ELLINGTON GLENWAY COMMUNITY INITIATIVE	40,000
BOSTON TENANT COALITION INC 14 BEACON STREET 606 BOSTON, MA 02108		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	50,000
BOSTON WORKERS ALLIANCE 411 BLUE HILL AVENUE DORCHESTER, MA 02121		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	35,000
BRAZILIAN IMMIGRANT CENTER 14 HARVARD AVE 2ND FLOOR ALLSTON, MA 02134		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	35,000
BRAZILIAN IMMIGRANT CENTER 14 HARVARD AVE 2ND FLOOR ALLSTON, MA 02134		PUBLIC CHARITY	IN SUPPORT OF A DOMESTIC WORKER MEDIATION PANEL	50,000
CENTER FOR AMERICAN PROGRESS FBO DOCTORS FOR AMERICA -MA 1333 H STREET WASHINGTON DC, DC 20005		PUBLIC CHARITY	IN SUPPORT OF OUTREACH AND TRAINING OF ORGANIZING FOR PHYSICIANS IN MA	50,000
CENTRAL SQUARE THEATER 450 MASSACHUSETTS AVENUE CAMBRIDGE, MA 02139		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	50,000
CENTRO PRESENTE INC 17 INNER BELT ROAD SOMERVILLE, MA 02143		PUBLIC CHARITY	IN SUPPORT OF COMMUNITY ORGANIZING INITIATIVES	50,000
CHELSEA COLLABORATIVE 318 BROADWAY CHELSEA, MA 02150		PUBLIC CHARITY	FOR THE CHELSEA CREEK ACTION GROUP	45,000
Total			▶ 3a	2,492,080

Form 990PF Part XV Line 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>				
CHELSEA NEIGHBORHOOD DEVELOPERS INC 4 GERRISH AVE CHELSEA, MA 02150		PUBLIC CHARITY	FOR CND'S COMMUNITY ENGAGEMENT PROGRAM	30,000
CHINESE PROGRESSIVE ASSOCIATION 28 ASH STREET BOSTON, MA 02110		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	45,000
CHINESE PROGRESSIVE ASSOCIATION FBO IWCC 28 ASH STREET BOSTON, MA 02110		PUBLIC CHARITY	IN SUPPORT OF ORGANIZING CAMPAIGNS FOR IMMIGRANT WORKERS RIGHTS	40,000
CITIZENS HOUSING AND PLANNING ASSOCIATION 15 COURT STREET BOSTON, MA 02108		PUBLIC CHARITY	FOR THE MASSACHUSETTS SMART GROWTH ALLIANCE	50,000
COMMUNITY LABOR UNITED 6 BEACON ST SUITE 910 BOSTON, MA 02108		PUBLIC CHARITY	IN SUPPORT OF TRANSLATING OUR WINS INTO REPLICABLE NATIONAL MODELS	50,000
CONSERVATION LAW FOUNDATION 62 SUMMER STREET BOSTON, MA 02110		PUBLIC CHARITY	IN SUPPORT OF THE LAWRENCE CANAL AND ALLEYWAYS PROJECT	120,000
DORCHESTER BAY ECONOMIC DEVELOPMENT CORPORATION 594 COLUMBIA ROAD DORCHESTER, MA 02125		PUBLIC CHARITY	FOR THE FAIRMONT COLLABORATIVE	100,000
DORCHESTER BAY ECONOMIC DEVELOPMENT CORPORATION 594 COLUMBIA ROAD DORCHESTER, MA 02125		PUBLIC CHARITY	FOR THE YOUTH JOBS LEADERSHIP COALITION	35,000
GREATER BOSTON INTERFAITH ORGANIZATION INC 594 COLUMBIA RD 203 DORCHESTER, MA 02125		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	60,000
GREATER FOUR CORNERS ACTION COALITION INC FBO ON THE MOVE COALITION 367 WASHINGTON STREET DORCHESTER, MA 02124		PUBLIC CHARITY	FOR THE ON THE MOVE PROJECT	20,000
GREATER FOUR CORNERS ACTION COALITION INC 367 WASHINGTON STREET DORCHESTER, MA 02124		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	35,000
GREATER FOUR CORNERS ACTION COALITION INC FBO MAAPL 367 WASHINGTON STREET DORCHESTER, MA 02124		PUBLIC CHARITY	IN SUPPORT OF THE HOMEOWNER FORECLOSURE DEFENSE ORGANIZING PROJECT	45,000
HYDE SQUARE TASK FORCE 209 GREEN STREET JAMAICA PLAIN, MA 02130		PUBLIC CHARITY	FOR THE BOSTON PARENT ORGANIZING NETWORK	40,000
HYDE SQUARE TASK FORCE FBO YOUNG COALITION 209 GREEN STREET JAMAICA PLAIN, MA 02130		PUBLIC CHARITY	IN SUPPORT OF CITY WIDE DEVELOPMENT OF YOUTH ORGANIZING	30,000
HYDE SQUARE TASK FORCE INC 209 GREEN STREET JAMAICA PLAIN, MA 02130		PUBLIC CHARITY	IN SUPPORT OF THE YOUTH ORGANIZING PROJECT	45,000
Total				2,492,080

Form 990PF Part XV Line 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>				
JEWISH ORGANIZING INITIATIVE 99 CHAUNCY ST STE 715 BOSTON, MA 02111		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	50,000
MASSACHUSETTS ASSOCIATION OF COMMUNITY DEVELOPMENT CORP 15 COURT SQUARE SUITE 600 BOSTON, MA 02111		PUBLIC CHARITY	FOR MACDC'S COMMUNITY DEVELOPMENT PARTNERSHIP	50,000
MASSACHUSETTS BUDGET AND POLICY CENTER 15 COURT SQUARE SUITE 700 BOSTON, MA 02108		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	40,000
MASSACHUSETTS COALITION FOR OCCUPATIONAL SAFETY AND HEALTH 1532B DORCHESTER AVENUE DORCHESTER, MA 02122		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	40,000
MASSACHUSETTS IMMIGRANT & REFUGEE ADVOCACY COALITION 105 CHAUNCY STREET BOSTON, MA 02111		PUBLIC CHARITY	IN SUPPORT OF THE BUILDING POWER TOGETHER PROJECT	65,000
MASSACHUSETTS VOTER EDUCATION NETWORK INC 41 WEST STREET SUITE 700 BOSTON, MA 02111		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	105,000
MERRIMACK VALLEY PROJECT 1045 ESSEX STREET LAWRENCE, MA 01841		PUBLIC CHARITY	IN SUPPORT OF THE MVP FAIR MORTGAGES CAMPAIGN	30,000
METRO FUTURE INC 60 TEMPLE PLACE BOSTON, MA 02111		PUBLIC CHARITY	IN SUPPORT OF ADVANCING EQUITABLE DEVELOPMENT/METRO BOSTON	50,000
MYSTIC RIVER WATERSHED ALLIANCE 20 ACADEMY STREET ARLINGTON, MA 02467		PUBLIC CHARITY	FOR THE MYSTIC RIVER WATERSHED COLLABORATIVE	50,000
NEIGHBOR TO NEIGHBOR MASSACHUSETTS EDUCATION FUND 262 WASHINGTON STREET 3RD FLOOR BOSTON, MA 02108		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT OF THE STUDENT IMMIGRANT MOVEMENT	35,000
NEIGHBOR TO NEIGHBOR MASSACHUSETTS EDUCATION FUND 262 WASHINGTON STREET 3RD FLOOR BOSTON, MA 02108		PUBLIC CHARITY	IN SUPPORT OF GRASSROOTS ORGANIZING FOR ECONOMIC JUSTICE	60,000
OISTE 59 TEMPLE PLACE SUITE 337 BOSTON, MA 02111		PUBLIC CHARITY	FOR THE INSTITUTE FOR THE DEVELOPMENT OF CIVIC LEADERSHIP	10,000
OISTE 59 TEMPLE PLACE SUITE 337 BOSTON, MA 02111		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	40,000
ORGANIZING AND LEADERSHIP TRAINING CENTER 1773 DORCHESTER AVENUE BOSTON, MA 02124		PUBLIC CHARITY	IN SUPPORT OF THE MASSACHUSETTS COMMUNITY ACTION NETWORK	50,000
PUBLIC POLICY INSTITUTE INC 30 WINTER STREET 10TH FLOOR BOSTON, MA 02108		PUBLIC CHARITY	TO SUPPORT THE ONE MASSACHUSETTS PROJECT	25,000
Total				2,492,080

Form 990PF Part XV Line 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>				
RIGHT TO THE CITY ALLIANCE FBO RIGHT TO THE CITY-BOSTON 330 7TH AVE 19TH FLOOR NEW YORK, NY 10001		PUBLIC CHARITY	IN SUPPORT OF THE BOSTON PROGRAM	35,000
SOMERVILLE COMMUNITY CORPORATION 337 SOMERVILLE AVENUE 2ND FLOOR SOMERVILLE, MA 02143		PUBLIC CHARITY	TO SUPPORT THE COMMUNITY CORRIDOR PLANNING PROJECT	50,000
SOUTH BOSTON EN ACCION 70 DEVINE WAY SOUTH BOSTON, MA 02127		PUBLIC CHARITY	FOR GENERAL OPERATING SUPPORT	30,000
THE THEATER OFFENSIVE 29 ELM STREET UNIT 2 CAMBRIDGE, MA 02139		PUBLIC CHARITY	IN SUPPORT OF THE OUT IN YOUR NEIGHBORHOOD PROGRAM	50,000
THIRD SECTOR NEW ENGLAND FBO BOSTON YOUTH ORGANIZING PROJECT 89 SOUTH STREET 700 BOSTON, MA 02111		PUBLIC CHARITY	IN SUPPORT OF YOUTH ORGANIZING	30,000
THIRD SECTOR NEW ENGLAND FBO THE COMMONWEALTH SEMINAR 89 SOUTH STREET 700 BOSTON, MA 02111		PUBLIC CHARITY	IN SUPPORT OF PUBLIC SERVICE JOB TRAINING	40,000
THIRD SECTOR NEW ENGLAND FBO DRAWING DEMOCRACY 89 SOUTH STREET 700 BOSTON, MA 02111		PUBLIC CHARITY	FOR THE DRAWING DEMOCRACY PROJECT	33,000
URBAN REVIVAL DBA CITY LIFEVIDA URBANA 284 AMORY ST DORCHESTER, MA 02130		PUBLIC CHARITY	IN SUPPORT OF HOUSING ORGANIZING	50,000
UNITED TEEN EQUALITY CENTER 34 HURD STREET LOWELL, MA 01852		PUBLIC CHARITY	IN SUPPORT OF THE LOCAL ORGANIZING PROJECT	35,000
UNITED TEEN EQUALITY CENTER 34 HURD STREET LOWELL, MA 01852		PUBLIC CHARITY	IN SUPPORT OF TEENS LEADING THE WAY	35,000
Total				2,492,080

TY 2010 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	4,500	0	0	4,500

**TY 2010 Investments Corporate
Bonds Schedule**

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

TY 2010 Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
VARIOUS PUBLICLY TRADED SECURITIES	6,584,655	6,584,655

**TY 2010 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	20,506,688	20,506,688

**TY 2010 Investments Government
Obligations Schedule**

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

**US Government Securities - End of
Year Book Value:** 7,598,227

**US Government Securities - End of
Year Fair Market Value:** 7,598,227

**State & Local Government
Securities - End of Year Book
Value:** 1,445,129

**State & Local Government
Securities - End of Year Fair
Market Value:** 1,445,129

TY 2010 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, L.P.	FMV	3,020,440	3,020,440
BCM DISCOVERY OFFSHORE FUND	FMV	2,657,489	2,657,489
RESTORATION PARTNERS OFFSHORE	FMV	62,758	62,758
MOAB PARTNERS OFFSHORE FUND	FMV	606,841	606,841
SIRIOS OVERSEAS FUND	FMV	518,648	518,648
SUNBEAM OPPORTUNITIES	FMV	513,237	513,237
COVALENT	FMV	483,825	483,825

TY 2010 Other Decreases Schedule

Name: HERMAN AND FRIEDA L MILLER FOUNDATION

EIN: 13-7131926

Description	Amount
UNREALIZED LOSS	1,351,095

TY 2010 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
SUPPLIES	114	0	0	114
MISCELLANEOUS INVESTMENT DEDUCTIONS	0	476	0	0

TY 2010 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 DISTRIBUTION	433,240		433,240
MISCELLANEOUS INCOME	12		12
TAX REFUND	6,325		6,325

TY 2010 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	109,957	0	0	109,957
INVESTMENT MANAGEMENT FEES	69,639	69,639	0	0

TY 2010 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	2,986	2,986	0	0