Form **990-T**
Department of the Treasury
Internal Revenue Service

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

For calendar year 2009 or other tax year beginning 07/01, 2009, and ending 06/30, 20 10. ▶ See separate instructions.

OMB No. 1545-0687

2009

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

A ☐ Check box if address changed

B Exempt under section
☒ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

C Book value of all assets at end of year
713,829,643.

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
DEPAUW UNIVERSITY

Number, street, and room or suite no. If a P.O. box, see page 8 of instructions.
PO BOX 37

City or town, state, and ZIP code
GREENCASTLE, IN 46135

D Employer identification number (Employees' trust, see instructions for Block D on page 9.)
35-0869045

E Unrelated business activity codes (See instructions for Block E on page 9.)
721000 523000

F Group exemption number (See instructions for Block F on page 9.) ▶

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Describe the organization's primary unrelated business activity. ▶ ATTACHMENT 1

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

J The books are in care of ▶ BRAD KELSHEIMER Telephone number ▶ 765-658-4161

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances	c Balance ▶ 1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D)	4a	-3,000.		-3,000.
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from partnerships and S corporations (attach statement)	5	-950,786.	ATCH 2	-950,786.
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10			
11	Advertising income (Schedule J)	11			
12	Other income (See page 10 of the instructions; attach schedule.)	12	2,517,245.	ATCH 3	2,517,245.
13	**Total.** Combine lines 3 through 12	13	1,563,459.		1,563,459.

Part II Deductions Not Taken Elsewhere (See page 11 of the instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	180,447.
16	Repairs and maintenance			16	76,831.
17	Bad debts			17	
18	Interest (attach schedule) ATTACHMENT 4			18	23,495.
19	Taxes and licenses			19	109,864.
20	Charitable contributions (See page 13 of the instructions for limitation rules.)			20	
21	Depreciation (attach Form 4562)	21	414,900.		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		22b	414,900.
23	Depletion			23	
24	Contributions to deferred compensation plans			24	
25	Employee benefit programs			25	22,115.
26	Excess exempt expenses (Schedule I)			26	
27	Excess readership costs (Schedule J)			27	
28	Other deductions (attach schedule) ATTACHMENT 5			28	2,446,750.
29	**Total deductions.** Add lines 14 through 28			29	3,274,402.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13			30	-1,710,943.
31	Net operating loss deduction (limited to the amount on line 30)			31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30			32	-1,710,943.
33	Specific deduction (Generally $1,000, but see line 33 instructions for exceptions.)			33	1,000.
34	**Unrelated business taxable income.** Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32			34	-1,710,943.

Part III Tax Computation

35	**Organizations Taxable as Corporations.** See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here ▶ ☐ **See instructions** and:		
a	Enter your share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): (1) $ (2) $ (3) $		
b	Enter organization's share of: **(1)** Additional 5% tax (not more than $11,750)	$	
	(2) Additional 3% tax (not more than $100,000)	$	
c	Income tax on the amount on line 34 ▶		35c
36	**Trusts Taxable at Trust Rates.** See instructions for tax computation on page 16. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶		36
37	**Proxy tax.** See page 16 of the instructions ▶		37
38	Alternative minimum tax		38
39	**Total.** Add lines 37 and 38 to line 35c or 36, whichever applies		39

Part IV Tax and Payments

40 a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a		
b	Other credits (see page 16 of the instructions)	40b		
c	General business credit. Attach Form 3800	40c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	40d		
e	**Total credits.** Add lines 40a through 40d			40e
41	Subtract line 40e from line 39			41
42	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)			42
43	**Total tax.** Add lines 41 and 42			43
44 a	Payments: A 2008 overpayment credited to 2009	44a		
b	2009 estimated tax payments	44b		
c	Tax deposited with Form 8868	44c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	44d		
e	Backup withholding (see instructions)	44e		
f	Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total ▶	44f		
45	**Total payments.** Add lines 44a through 44f			45
46	Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached ▶ ☐			46
47	**Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed ▶			47 0.
48	**Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ▶			48 0.
49	Enter the amount of line 48 you want: **Credited to 2010 estimated tax** ▶ **Refunded** ▶			49 0.

Part V Statements Regarding Certain Activities and Other Information (see instructions on page 17)

		Yes	No
1	At any time during the 2009 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		

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

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

Sign Here

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

Signature of officer | Date | Title

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

Paid Preparer's Use Only

Preparer's signature		Date 5/10/11	Check if self-employed ☐
Firm's name (or yours if self-employed), address, and ZIP code	BKD, LLP 200 E. MAIN ST. SUITE 700 FORT WAYNE, IN 46802	EIN 44-0160260	Preparer's SSN or PTIN
		Phone no. 260-460-4000	

Form **990-T** (2009)

JSA

9E1620 1.000

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions on page 18)

1. Description of property

(1)
(2)
(3)
(4)

	2. Rent received or accrued		
	(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)			
(2)			
(3)			
(4)			
Total		Total	

(c) **Total income**. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ▶

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶

Schedule E - Unrelated Debt-Financed Income (see instructions on page 19)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).

Totals . . . . . ▶

Total dividends-received deductions included in column 8 . . . . . ▶

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions on page 20)

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

Nonexempt Controlled Organizations

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

Totals . . . . . ▶

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions on page 20)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals ▶	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions on page 21)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals ▶	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

Schedule J - Advertising Income (see instructions on page 21)

Part I Income From Periodicals Reported on a Consolidated Basis

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

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5) ▶	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I line 11, col. (B).				Enter here and on page 1, Part II, line 27.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions on page 21)

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

ATTACHMENT 1

ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY.

CONFERENCES & CATERING THROUGH WALDEN INN AS WELL AS INVESTMENTS IN VARIOUS PARTNERSHIPS.

ATTACHMENT 2

FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS

ACCOLADE PARTNERS II L.P.	-45,168.
AG REALTY FUND VII (TE) L.P.	-10,598.
STATE STREET BANK & TRUST INTERNATIONAL ALPHA	13,727.
C/F CAPITAL INTERNATIONAL PARTNERS V	-207.
C/F CAPITAL INTERNATIONAL PARTNERS VI	-9.
C/F CAPITAL NATURAL RESOURCES VI	-117,758.
C/F CAPITAL VENTURE PARTNERS VII	-5,904.
C/F CAPITAL VENTURE PARTNERS VIII	-55.
ENDOWMENT PRIVATE EQUITY PARTNERS IV	-44,257.
ENDOWMENT VENTURE PARTNERS V	8,362.
CAPITAL DYNAMICS REAL ESTATE II L.P.	-178,143.
CAPITAL DYNAMICS REAL ESTATE III L.P.	-79,813.
HRJ SPECIAL OPPORTUNITIES I L.P.	-6,006.
JER REAL ESTATE QUALIFIED PARTNERS III L.P.	-66,583.
JER REAL ESTATE QUALIFIED PARTNERS IV L.P.	153,067.
MDCP IV GLOBAL INVESTMENTS L.P.	357.
MADISON DEARBORN CAPITAL PARTNERS V-B L.P.	4,533.
MADISON DEARBORN CAPITAL PARTNERS V-A L.P.	-212.
PRIVATE ADVISORS SMALL COMPANY BUYOUT FUND	-13,232.
Q-BLK PRIVATE CAPITAL II (PARALLEL) EMERGING	-6,319.
C/F CAPITAL PRIVATE EQUITY PARTNERS VI L.P.	-7,210.
Q-BLK PRIVATE CAPITAL II (PARALLEL) MATURE	18,158.
Q-BLK PRIVATE CAPITAL II (PARALLEL) VENTURE	-10,151.
ARCLIGHT ENERGY PARTNERS FUND II L.P.	12,374.
ARCLIGHT ENERGY PARTNERS FUND III L.P.	-306,359.
ARCLIGHT ENERGY PARTNERS FUND IV L.P.	-165,695.
OVP VENTURE PARTNERS VI L.P.	-2,211.
MADISON DEARBORN CAPITAL PARTNERS IV L.P.	-79,196.
PIPER JAFFRAY DIRECT FUND II	3,595.
PIPER JAFFRAY VENTURE FUND II	-19,873.
INCOME (LOSS) FROM PARTNERSHIPS	-950,786.

ATTACHMENT 3

PART I - LINE 12 - OTHER INCOME

WALDEN INN	1,855,706.
CONFERENCES & CATERING	650,289.
MEMBERSHIP DUES	11,250.
PART I - LINE 12 - OTHER INCOME	2,517,245.

ATTACHMENT 4

FORM 990T - PART II - LINE 18 - INTEREST

PART II - LINE 18 - INTEREST	23,495.

ATTACHMENT 5

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

INSURANCE	3,350.
UTILITIES	31,790.
PRINTING & POSTAGE	6,920.
OTHER MISCELLANEOUS	24,184.
MANAGEMENT FEES	2,376,441.
TRAVEL	4,033.
TRASH	32.
PART II - LINE 28 - OTHER DEDUCTIONS	2,446,750.

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ See separate instructions.

OMB No. 1545-0123

2009

Name: DEPAUW UNIVERSITY

Employer identification number: 35-0869045

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

	(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1						

2	Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	
3	Short-term gain or (loss) from like-kind exchanges from Form 8824	3	
4	Unused capital loss carryover (attach computation)	4	( )
5	Net short-term capital gain or (loss). Combine lines 1 through 4	5	

Part II Long-Term Capital Gains and Losses-Assets Held More Than One Year

6						
	ATTACHMENT 1				3,000.	-3,000.

7	Enter gain from Form 4797, line 7 or 9	7	
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37	8	
9	Long-term gain or (loss) from like-kind exchanges from Form 8824	9	
10	Capital gain distributions (see instructions)	10	
11	Net long-term capital gain or (loss). Combine lines 6 through 10	11	-3,000.

Part III Summary of Parts I and II

12	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	
13	Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	14	-3,000.

Note. *If losses exceed gains, see **Capital losses** in the instructions.*

Part IV Alternative Tax for Corporations with Qualified Timber Gains. *Complete Part IV **only** if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.*

15	Enter qualified timber gain (as defined in section 1201(b)(2))	15			
16	Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return	16			
17	Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13	17			
18	Multiply line 17 by 15%			18	
19	Subtract line 13 from line 16. If zero or less, enter -0-	19			
20	Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed			20	
21	Add lines 17 and 19	21			
22	Subtract line 21 from line 16. If zero or less, enter -0-	22			
23	Multiply line 22 by 35%			23	
24	Add lines 18, 20, and 23			24	
25	Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed			25	
26	Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return			26	

Schedule D Detail of Long-term Capital Gains and Losses

ATTACHMENT 1

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
INVESTMENT SCHEDULE D LOSS	VAR	VAR		3,000.	-3,000.
Totals				3,000.	-3,000.

JSA
9F0970 2.000

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, L.P.	20-8306365

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

EUROPEAN TESTING SERVICES (HOLDINGS) SARL

4 **Identifying number,** if any

N/A

5 Address (including country)

174, ROUTE DE LONGWY, L-1940, LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities				0	
Installment obligations, account receivables or similar property				0	0
Foreign currency or other property denominated in foreign currency	10/22/2009		116		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))			0	0	
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .929313 % **(b)** After .931332 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
HRJ SPECIAL OPPORTUNITIES I, LP.	20-5198605

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

PATRON INVESTMENTS III S.A.R.L.

4 Identifying number, if any

N/A

5 Address (including country)

3 RUE GOETHE, L-1637, LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		224,607		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 8.868700 % **(b)** After 8.876043 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	**Identifying number**

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	**EIN of parent corporation**

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

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

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

Name of partnership	**EIN of partnership**

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

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

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

Part II **Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)
ING CLARION DEBT OPPORTUNITY FUND (CAYMAN)III, L.P.

4 **Identifying number,** if any
N/A

5 Address (including country)
QUEENSGATE HOUSE SOUTH CHRUCH STREET, P.O. BOX 1234GT, GRAND CAYMAN, CAYMAN ISLANDS

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

7 Foreign law characterization (see instructions)
CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . X **Yes** ☐ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		749,784		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 1.29 % **(b)** After 1.29 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
INTERNATIONAL PRIVATE EQUITY PARTNERS III, LP	06-1563329

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

PG DAISY SA

4 **Identifying number,** if any

N/A

5 Address (including country)

29 AVENUE DE LA PORTE NEUVE, L-2227, LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
				0	
Installment obligations, account receivables or similar property					
				0	
					0
Foreign currency or other property denominated in foreign currency	1/22/2009		1		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 2.250461 % **(b)** After 2.239857 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
INTERNATIONAL PRIVATE EQUITY PARTNERS III, L.P.	06-1563329

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)	**4 Identifying number,** if any
1ST CREDIT (FUNDING) LTD	N/A

5 Address (including country)

HILL HOUSE, 1 LITTLE NEW STREET, LONDON EC4A 3TR

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

UK

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities				0	
Installment obligations, account receivables or similar property				0	0
Foreign currency or other property denominated in foreign currency	VARIOUS		3,870		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))			0	0	
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 2.250461 % **(b)** After 2.239857 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
INTERNATIONAL PRIVATE EQUITY PARTNERES III, L.P.	06-1563329

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

EUROPEAN CAMPING DISTRIBUTORS SARL

4 **Identifying number,** if any

N/A

5 Address (including country)

174 ROUTE DE LONGWY, L-1940, LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
				0	
Installment obligations, account receivables or similar property					
				0	
					0
Foreign currency or other property denominated in foreign currency	1/29/2009		66		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 2.250461 % (b) After 2.239857 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ Yes ☐ No

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
INTERNATIONAL PRIVATE EQUITY PARTNERS III, LP	06-1563329

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

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

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

Part II **Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)	4 **Identifying number,** if any
EUROPEAN RECREATIONAL VEHICLES SARL	N/A

5 Address (including country)

174 ROUTE DE LONGWY, L-1940, LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ Yes ☒ No

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
				0	
Installment obligations, account receivables or similar property					
				0	
					0
Foreign currency or other property denominated in foreign currency	VARIOUS		8,329		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 2.250461 % **(b)** After 2.239857 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
LIME ROCK PARTNERS V, L.P.	98-0439403

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

ITS TUBULAR SERVICES (HOLDINGS)LIMITED

4 **Identifying number,** if any

N/A

5 Address (including country)

INVESTMENT HOUSE, 6 UNION ROW, ABERDEEN, UK AB10 1DQ

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

UK

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	9/28/2009		191,704		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .353973 % **(b)** After .344221 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
LIME ROCK PARTNERS V, L.P.	98-0439403

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
TESCO CORPORATION

4 **Identifying number,** if any
76-0419312

5 Address (including country)
3993 WEST SAM HOUSTON PARKWAY NORTH SUITE 100, HOUSTON, TEXAS, UNITED STATES OF AMERICA, 77043-1221

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

7 Foreign law characterization (see instructions)
CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		179,450		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .353973 % **(b)** After .344221 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

MARBLETON PROPERTY FUND (ALBERTA), L.P.

4 Identifying number, if any

N/A

5 Address (including country)

WALKER HOUSE, 87 MARY STREET, GEORGE TOWN, GRAND CAYMAN, KY1-9002, CAYMAN ISLANDS

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

CANADA

7 Foreign law characterization (see instructions)

PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . X **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 12-2008)

JSA
0X2608 1.000

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	1/1/2009		680,899		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 6.8178 % **(b)** After 23.3339 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

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(Rev. December 2008)

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	**Identifying number**

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	**EIN of parent corporation**

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

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

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

Name of partnership	**EIN of partnership**
CAPITAL DYNAMICS REAL ESTATE II, L.P.	01-0823703

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

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

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

Part II **Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)

SKI ITW BD SARL

4 **Identifying number,** if any

98-0597016

5 Address (including country)

2-4 RUE BECK, L-1246 LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☒ **Yes** ☐ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		160,312		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property	5/8/2009	ACCRUED INTEREST	209		

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .485084 % **(b)** After .485084 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)
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Return by a U.S. Transferor of Property to a Foreign Corporation

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
ECAS X-DP, L.P.	30-0513402

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

WCAS X DEBT PARTNERS S.A.R.L.

4 **Identifying number,** if any

32-0271681

5 Address (including country)

65 BOULEVARD GRANDE-DUCHESSE CHARLOTTE, L-1331 LUXEMBOURG, GRAND-DUCHE DE LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☒ **Yes** ☐ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		127,566		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before NONE % (b) After .144832 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	**Identifying number**

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	**EIN of parent corporation**

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

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

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

Name of partnership	**EIN of partnership**
CAPITAL DYNAMICS REAL ESTATE III, L.P.	20-5748590

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

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

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

Part II **Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)	**4 Identifying number,** if any
SKI ITW BD SARL	98-0597016

5 Address (including country)

2-4 RUE BECK, L-1246 LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☒ **Yes** ☐ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
				0	
Installment obligations, account receivables or similar property					
				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property	5/8/2009	ACCRUED INTEREST	702		

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 6.451613 % **(b)** After 6.451794 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATION PARTNERS V, L.P.	16-1720038

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
SL LUX INVESTMENT S.C.A.

4 **Identifying number,** if any
N/A

5 Address (including country)
29 AVENUE DE LA PORTE, L-2227 LUXEMBOURG

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

7 Foreign law characterization (see instructions)
PARTNERSHIP

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

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
				0	
Installment obligations, account receivables or similar property					
				0	
					0
Foreign currency or other property denominated in foreign currency	VARIOUS		25,426		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .987343 % (b) After .987317 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATIONAL PARTNERES, V L.P.	16-1720038

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
BRACHEM ACQUISITION S.C.A.

4 **Identifying number,** if any
N/A

5 Address (including country)
29 AVENUE DE LA PORTE, L-2227 LUXEMBOURG

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

7 Foreign law characterization (see instructions)
PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities				0	
Installment obligations, account receivables or similar property				0	0
Foreign currency or other property denominated in foreign currency	VARIOUS		3,130		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))			0	0	
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .987343 % **(b)** After .987317 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

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Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATIONAL PARTNERS V, L.P.	16-1720038

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
BRAVE B LUX S.A.

4 **Identifying number,** if any
N/A

5 Address (including country)
29 AVENUE DE LA PORTE, L-2227, LUXEMBOURG

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

7 Foreign law characterization (see instructions)
CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities				0	
Installment obligations, account receivables or similar property				0	0
Foreign currency or other property denominated in foreign currency	VARIOUS		10,645		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))			0	0	
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .987343 % **(b)** After .987317 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

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

OMB No. 1545-0026
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Part I U.S. Transferor Information (see instructions)

Name of transferor	Identifying number (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ Yes ☐ No

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATIONAL PARTNERS V, L.P.	16-1720038

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)	4 Identifying number, if any
BRIDGEPOINT EUROPE III 'B' LP	98-0475690

5 Address (including country)

30 WARWICK STREET, LONDON W1B 5AL

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

UK

7 Foreign law characterization (see instructions)

LIMITED PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☒ Yes ☐ No

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities				0	
Installment obligations, account receivables or similar property				0	0
Foreign currency or other property denominated in foreign currency	6/29/2009		10,391		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .987343 % **(b)** After .987317 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, L.P.	20-8306365

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

BRIDGEPOINT EUROPE IV INVESTMENTS SARL

4 Identifying number, if any

N/A

5 Address (including country)

24 RUE BEAUMONT, L-1219, LUXEMBOURG

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

LU

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
				0	
Installment obligations, account receivables or similar property					
				0	
					0
Foreign currency or other property denominated in foreign currency	VARIOUS		11,079		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .929313 % **(b)** After .931332 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI, L.P.	20-8306365

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
EUROPEAN HEALTHCARE HOLDINGS SARL

4 **Identifying number,** if any
N/A

5 Address (including country)
174, ROUTE DE LONGWY, L-1940, LUXEMBOURG

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

7 Foreign law characterization (see instructions)
CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities				0	
Installment obligations, account receivables or similar property				0	0
Foreign currency or other property denominated in foreign currency	VARIOUS		298		0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))			0	0	
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .929313 % **(b)** After .931332 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☐ Yes ☒ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	Identifying number (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ Yes ☐ No

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
AG REALTY FUND VII (TE), L.P.	26-0330156

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)	**4** Identifying number, if any
AG REALTY VII (TE) INVESTMENTS, LP	98-0562030

5 Address (including country)

152928 CANADA INC., 5300 COMMERCE CT. W. 199 BAY STREET, TORONTO, CANADA M5L 1B9

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

CANADA

7 Foreign law characterization (see instructions)

PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☒ Yes ☐ No

Part III **Information Regarding Transfer of Property** (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VAROPIS		216,999		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .643217 % **(b)** After .643214 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	Identifying number (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ Yes ☐ No

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
LIME ROCK PARTNERS III, L.P.	98-0439676

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
LARICINA ENERGY LTD.

4 **Identifying number,** if any
N/A

5 Address (including country)
WEST TOWER, PETRO-CANADA CENTRE, 4100, 150 6TH AVE SW, CALGARY AB T2P 3Y7, CANADA

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

7 Foreign law characterization (see instructions)
CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ Yes ☒ No

Part III **Information Regarding Transfer of Property** (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		130,525		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .466108 % **(b)** After .479082 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
COMMONFUND CAPITAL INTERNATIONAL PARTNER V, L.P.	16-1720038

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)	**4 Identifying number,** if any
AFFINITY ASIA PACIFIC FUND III, LP	98-0519632

5 Address (including country)

CRICKET SQUARE, HUTCHINS DRIVE, P.O. BOX 2681, GRAND CAYMAN K1-1111, CAYMAN ISLANDS

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

CAYMAN ISLANDS

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		107,273		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .987343 % **(b)** After .987317 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership
LIME ROCK PARTNERS IV, L.P.	98-0506566

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

TIWAY OIL AS

4 **Identifying number,** if any

N/A

5 Address (including country)

BA2 SENTER BYGDOY ALLE 2, 0201 OSLO, NORWAY

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

NORWAY

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		105,691		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .466033 % **(b)** After .463125 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

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(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership

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

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

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

Part II **Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)	**4** **Identifying number,** if any
FORTRESS MACRO FUND LTD - CLASS B	N/A

5 Address (including country)

C/O CITCO FUND SERVICES, CUSTOM HOUSE PLAZA, BLOCK 6, INT'L FINANCIAL SER. CEN., DUBLIN 1, IRELAND

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

CJ

7 Foreign law characterization (see instructions)

LIMITED PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		4,294,649		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 0 % (b) After .3504 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

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

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

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Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership

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

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

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

Part II **Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation)

WEXFORD OFFSHORE SPECTRUM FUND

4 **Identifying number,** if any

5 Address (including country)

C/O SS & C FUND SERVICES - INVESTOR SERVICES, 80 LAMBERTON ROAD, WINDSOR, CT 06095

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

CJ

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		750,000		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .1612 % **(b)** After .3177 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

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(Rev. December 2008)

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

OMB No. 1545-0026

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

JAT CAPITAL OFFSHORE FUND, LTD

4 **Identifying number,** if any

N/A

5 Address (including country)

C/O JAT CAPITAL MANAGEMENT, 599 LEXINGTON AVENUE, STE 4110, NEW YORK, NY 10022

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

CJ

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		3,800,000		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before .64 % **(b)** After .67 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

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

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Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)	**4 Identifying number,** if any
AURELIUS CAPITAL INTERNATIONAL, LTD	N/A

5 Address (including country)

GLOBEOP FINANCIAL SERVICES LTD., 45 MARKET ST, ST 3205, W. BAY RD S., GRAND CAYMAN, KY1-9003

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

CJ

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		5,500,000		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 0 % **(b)** After .48 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

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

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

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

Name of partnership	EIN of partnership

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

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

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

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

SOUTHPORT ENERGY PLUS OFFSHORE FUND

4 **Identifying number,** if any

N/A

5 Address (including country)

C/O SOUND ENERGY PARTNERS, INC., 354 PEQUOT AVENUE, SOUTHPORT, CT 06890

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

CJ

7 Foreign law characterization (see instructions)

LIMITED PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III **Information Regarding Transfer of Property** (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		3,800,000		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

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

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

(a) Before 0 % **(b)** After .71 %

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

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

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

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

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

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

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

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

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

16 Was cash the only property transferred? ☒ Yes ☐ No

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

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

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0026
Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

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

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

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

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

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

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

Name of parent corporation	EIN of parent corporation

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

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

a List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . . ☐ **Yes** ☐ **No**

c Is the partner disposing of its **entire** interest in the partnership? . . . . . ☐ **Yes** ☐ **No**

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . . ☐ **Yes** ☐ **No**

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

COBALT OFFSHORE

4 Identifying number, if any

N/A

5 Address (including country)

C/O COBALT CAPITAL, 237 PARK AVENUE, 9TH FLOOR, NEW YORK, NY 10017

6 Country code of country of incorporation or organization (see instructions)

BVI

7 Foreign law characterization (see instructions)

LIMITED PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		1,000,000		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before .4416 % **(b)** After .4227 %

10 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

a	Gain recognition under section 904(f)(3)	☐ Yes	☒ No
b	Gain recognition under section 904(f)(5)(F)	☐ Yes	☒ No
c	Recapture under section 1503(d)	☐ Yes	☒ No
d	Exchange gain under section 987	☐ Yes	☒ No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☒ No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

a	Tainted property	☐ Yes	☒ No
b	Depreciation recapture	☐ Yes	☒ No
c	Branch loss recapture	☐ Yes	☒ No
d	Any other income recognition provision contained in the above-referenced regulations	☐ Yes	☒ No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ $ _____

16 Was cash the only property transferred? ☒ Yes ☐ No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Form **926**
(Rev. December 2008)
Department of the Treasury
Internal Revenue Service

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ **Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? . . . . . ☐ **Yes** ☐ **No**

b Did the transferor remain in existence after the transfer? . . . . . ☐ **Yes** ☐ **No**

If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

d Have basis adjustments under section 367(a)(5) been made? . . . . . ☐ **Yes** ☐ **No**

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . . ☐ **Yes** ☐ **No**

c Is the partner disposing of its **entire** interest in the partnership? . . . . . ☐ **Yes** ☐ **No**

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . . ☐ **Yes** ☐ **No**

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)	**4 Identifying number,** if any
SHEPHERD SELECT ASSET LTD.	N/A

5 Address (including country)

C/O STARK ASSET MANAGEMENT 3600 S LAKE DRIVE, ST. FRANCIS, WI 53235

6 Country code of country of incorporation or organization (see instructions)

BVI

7 Foreign law characterization (see instructions)

CORPORATION

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		155,381		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before .13 % **(b)** After .13 %

10 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

a	Gain recognition under section 904(f)(3)	☐ Yes	☒ No
b	Gain recognition under section 904(f)(5)(F)	☐ Yes	☒ No
c	Recapture under section 1503(d)	☐ Yes	☒ No
d	Exchange gain under section 987	☐ Yes	☒ No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☒ No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

a	Tainted property	☐ Yes	☒ No
b	Depreciation recapture	☐ Yes	☒ No
c	Branch loss recapture	☐ Yes	☒ No
d	Any other income recognition provision contained in the above-referenced regulations	☐ Yes	☒ No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ $ _____

16 Was cash the only property transferred? ☒ Yes ☐ No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Form **926**
(Rev. December 2008)

Department of the Treasury
Internal Revenue Service

Return by a U.S. Transferor of Property to a Foreign Corporation

▶ **Attach to your income tax return for the year of the transfer or distribution.**

OMB No. 1545-0026

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor	**Identifying number** (see instructions)
DEPAUW UNIVERSITY	35-0869045

1 If the transferor was a corporation, complete questions 1a through 1d.

a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? . . . . . ☐ **Yes** ☐ **No**

b Did the transferor remain in existence after the transfer? . . . . . ☐ **Yes** ☐ **No**

If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . . ☐ **Yes** ☐ **No**

If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

d Have basis adjustments under section 367(a)(5) been made? . . . . . ☐ **Yes** ☐ **No**

2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

a List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . . ☐ **Yes** ☐ **No**

c Is the partner disposing of its **entire** interest in the partnership? . . . . . ☐ **Yes** ☐ **No**

d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . . ☐ **Yes** ☐ **No**

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)

PIMCO TALF INVESTMENT AND RECOVERY FUND OFFSHORE FEEDER I, LP.

4 Identifying number, if any

N/A

5 Address (including country)

C/O BROWN BROTHERS HARRIMAN & CO., 40 WATER STREET, BOSTON, MA 02109-3661

6 Country code of country of incorporation or organization (see instructions)

CJ

7 Foreign law characterization (see instructions)

LIMITED PARTNERSHIP

8 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☒ **No**

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	VARIOUS		750,000		
Stock and securities				0	
Installment obligations, account receivables or similar property				0	
					0
Foreign currency or other property denominated in foreign currency					0
Inventory			0		
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))				0	
			0		
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before 1.64 % **(b)** After 1.70 %

10 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

a	Gain recognition under section 904(f)(3)	☐ Yes	☒ No
b	Gain recognition under section 904(f)(5)(F)	☐ Yes	☒ No
c	Recapture under section 1503(d)	☐ Yes	☒ No
d	Exchange gain under section 987	☐ Yes	☒ No

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☒ No

13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:

a	Tainted property	☐ Yes	☒ No
b	Depreciation recapture	☐ Yes	☒ No
c	Branch loss recapture	☐ Yes	☒ No
d	Any other income recognition provision contained in the above-referenced regulations	☐ Yes	☒ No

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☒ No

15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☒ No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ $ _____

16 Was cash the only property transferred? ☒ Yes ☐ No

17a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☒ No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Form **8865**

Department of the Treasury
Internal Revenue Service

Return of U.S. Persons With Respect to Certain Foreign Partnerships

▶ **Attach to your tax return. See separate instructions.**

Information furnished for the foreign partnership's tax year beginning 7/1/2009 , and ending 6/30/2010

OMB No. 1545-1668

2010

Attachment Sequence No. **118**

Name of person filing this return	**Filer's identifying number**
DEPAUW UNIVERSITY	35-0869045

Filer's address (if you are not filing this form with your tax return)
P.O. BOX 37

GREENCASTLE, IN 46135

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 [ ] 2 [ ] 3 [X] 4 [ ]

B Filer's tax year beginning 7/1/2009 , and ending 6/30/2010

C Filer's share of liabilities: Nonrecourse $ Qualified nonrecourse financing $ Other $

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name | EIN

Address

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership
LIME ROCK PARTNERS V, L.P. C/O LIME ROCK MANAGEMENT LP
274 RIVERSIDE AVENUE
WESTPORT, CT 06880

2 EIN (if any)
98-0439403

3 Country under whose laws organized
CAYMAN ISLANDS

4 Date of organization	**5** Principal place of business	**6** Principal business activity code number	**7** Principal business activity	**8a** Functional currency	**8b** Exchange rate (see instr.)
3/31/2008	CAYMAN ISLANDS	523900	INVESTMENTS	U.S. DOLLAR	

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States

2 Check if the foreign partnership must file:
[ ] Form 1042 [ ] Form 8804 [ ] Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed:

3 Name and address of foreign partnership's agent in country of organization, if any

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 Were any special allocations made by the foreign partnership? ▶ [ ] Yes [X] No

6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) ▶ NONE

7 How is this partnership classified under the law of the country in which it is organized? ▶ PARTNERSHIP

8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3), (4), or 1.1503(d)-1(b)(4)? ▶ [ ] Yes [X] No

9 Does this partnership meet **both** of the following requirements?
- The partnership's total receipts for the tax year were less than $250,000 and
- The value of the partnership's total assets at the end of the tax year was less than $1 million.

If "Yes," **do not** complete Schedules L, M-1, and M-2. ▶ [ ] Yes [X] No

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ [ ]	PTIN
Firm's name ▶ BKD, LLP			Firm's EIN ▶	
Firm's address ▶ 200 E. Main Street, Suite 700 Fort Wayne, IN 46802			Phone no.	

Schedule A **Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a [X] Owns a direct interest **b** [ ] Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? . . . . . [ ] Yes [ ] No

Schedule A-2 **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B **Income Statement - Trade or Business Income**

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	
	b	Less returns and allowances	1b	1c
	2	Cost of goods sold		2
	3	Gross profit. Subtract line 2 from line 1c		3
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4
	5	Net farm profit (loss) (attach Schedule F (Form 1040))		5
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6
	7	Other income (loss) (attach statement)		7
	8	**Total income (loss).** Combine lines 3 through 7		8
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)		9
	10	Guaranteed payments to partners		10
	11	Repairs and maintenance		11
	12	Bad debts		12
	13	Rent		13
	14	Taxes and licenses		14
	15	Interest		15
	16a	Depreciation (if required, attach Form 4562)	16a	
	b	Less depreciation reported elsewhere on return	16b	16c
	17	Depletion (**Do not** deduct oil and gas depletion.)		17
	18	Retirement plans, etc.		18
	19	Employee benefit programs		19
	20	Other deductions (attach statement)		20
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20		21
	22	**Ordinary business income (loss)** from trade or business activities. Subtract line 21 from line 8		22

Schedule D **Capital Gains and Losses** (Use Schedule D-1 (Form 1065) to list additional transactions for lines 1 and 7)

Part I **Short-Term Capital Gains and Losses - Assets Held One Year or Less**

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						

2	Enter short-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 2	2	
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37	3	
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824	4	
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	5	
6	**Net short-term capital gain or (loss).** Combine lines 1 through 5 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11	6	

Part II **Long-Term Capital Gains and Losses - Assets Held More Than One Year**

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7						

8	Enter long-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 8	8	
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37	9	
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824	10	
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	11	
12	Capital gain distributions	12	
13	**Net long-term capital gain or (loss).** Combine lines 7 through 12 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11	13	

Schedule K	Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 2, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends 6b		
	7 Royalties	7	
	8 Net short-term capital gain (loss)	8	
	9 a Net long-term capital gain (loss)	9a	
	b Collectibles (28%) gain (loss) 9b		
	c Unrecaptured section 1250 gain (attach statement) 9c		
	10 Net section 1231 gain (loss) (attach Form 4797)	10	
	11 Other income (loss) (see instructions) Type ▶	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13 a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ _____ (2) Amount ▶	13c(2)	
	d Other deductions (see instructions) Type ▶	13d	
Self-Employment	14 a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15 a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e Other rental credits (see instructions) Type ▶ _____	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16 a Name of country or U.S. possession ▶ _____		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Passive category ▶ _____ e General category ▶ _____ f Other (attach statement) ▶	16f	
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ _____ h Other ▶	16h	
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ _____ j General category ▶ _____ k Other (attach statement) ▶	16k	
	l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	16l	
	m Reduction in taxes available for credit (attach statement)	16m	
	n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19 a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20 a Investment income	20a	
	b Investment expenses	20b	
	c Other items and amounts (attach statement)		

Schedule L **Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

	Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1	Cash				
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9 a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10 a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12 a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	**Total** assets				
	Liabilities and Capital				
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	**Total** liabilities and capital				

Schedule M **Balance Sheets for Interest Allocation**

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 **Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item G9, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): a Tax-exempt interest $ _____	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize): _____		7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize): a Depreciation $ _____	
3 Guaranteed payments (other than health insurance)		8 Add lines 6 and 7	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): a Depreciation $ _____ b Travel and entertainment $ _____		9 Income (loss). Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule M-2 **Analysis of Partners' Capital Accounts.** (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year		6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize): _____	
3 Net income (loss) per books			
4 Other increases (itemize): _____		8 Add lines 6 and 7	
		9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O (Form 8865)
Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.

OMB No. 1545-1668

2010

Name of transferor: DEPAUW UNIVERSITY

Filer's identifying number: 35-0869045

Name of foreign partnership: LIME ROCK PARTNERS V, L.P.

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	VARIOUS		1,343,782				0.344221
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III

Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . . ▶ ☐ Yes ☒ No

Form **8865**

Department of the Treasury
Internal Revenue Service

Return of U.S. Persons With Respect to Certain Foreign Partnerships

▶ **Attach to your tax return. See separate instructions.**

Information furnished for the foreign partnership's tax year beginning 7/1/2009 , and ending 6/30/2010

OMB No. 1545-1668

2010

Attachment Sequence No. **118**

Name of person filing this return	**Filer's identifying number**
DEPAUW UNIVERSITY	35-0869045

Filer's address (if you are not filing this form with your tax return)
P.O. BOX 37

GREENCASTLE, IN 46135

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 [ ] 2 [ ] 3 [X] 4 [ ]

B Filer's tax year beginning 7/1/2009 , and ending 6/30/2010

C Filer's share of liabilities: Nonrecourse $ Qualified nonrecourse financing $ Other $

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name | EIN

Address

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership
WCAS C-DP, L.P. C/O WCAS MANAGEMENT CORP.
320 PARK AVENUE, SUITE 2500
NEW YORK, NY

2 EIN (if any)
30-0513402

3 Country under whose laws organized
CAYMAN ISLANDS

4 Date of organization	**5** Principal place of business	**6** Principal business activity code number	**7** Principal business activity	**8a** Functional currency	**8b** Exchange rate (see instr.)
01/06/2009	CAYMAN ISLANDS	523900	INVESTMENTS	U.S. DOLLAR	

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States

2 Check if the foreign partnership must file:
[ ] Form 1042 [ ] Form 8804 [ ] Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed:

3 Name and address of foreign partnership's agent in country of organization, if any

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 Were any special allocations made by the foreign partnership? ▶ [X] **Yes** [ ] **No**

6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) ▶ NONE

7 How is this partnership classified under the law of the country in which it is organized? ▶ EXEMPT LIMITED PARTNERSHIP

8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3), (4), or 1.1503(d)-1(b)(4)? ▶ [ ] **Yes** [X] **No**

9 Does this partnership meet **both** of the following requirements?
- The partnership's total receipts for the tax year were less than $250,000 and
- The value of the partnership's total assets at the end of the tax year was less than $1 million.

If "Yes," **do not** complete Schedules L, M-1, and M-2. ▶ [ ] **Yes** [X] **No**

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ [ ]	PTIN
Firm's name ▶ BKD, LLP			Firm's EIN ▶	
Firm's address ▶ 200 E. Main Street, Suite 700 Fort Wayne, IN 46802			Phone no.	

Schedule A **Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b,** enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a [X] Owns a direct interest b [ ] Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? . . . . . [ ] Yes [ ] No

Schedule A-2 **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B **Income Statement - Trade or Business Income**

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a		
	b	Less returns and allowances	1b		1c
	2	Cost of goods sold			2
	3	Gross profit. Subtract line 2 from line 1c			3
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7	Other income (loss) (attach statement)			7
	8	**Total income (loss).** Combine lines 3 through 7			8
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9
	10	Guaranteed payments to partners			10
	11	Repairs and maintenance			11
	12	Bad debts			12
	13	Rent			13
	14	Taxes and licenses			14
	15	Interest			15
	16a	Depreciation (if required, attach Form 4562)	16a		
	b	Less depreciation reported elsewhere on return	16b		16c
	17	Depletion (**Do not** deduct oil and gas depletion.)			17
	18	Retirement plans, etc.			18
	19	Employee benefit programs			19
	20	Other deductions (attach statement)			20
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21
	22	**Ordinary business income (loss)** from trade or business activities. Subtract line 21 from line 8			22

Schedule D **Capital Gains and Losses** (Use Schedule D-1 (Form 1065) to list additional transactions for lines 1 and 7)

Part I **Short-Term Capital Gains and Losses - Assets Held One Year or Less**

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						

2	Enter short-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 2	2	
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37	3	
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824	4	
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	5	
6	**Net short-term capital gain or (loss).** Combine lines 1 through 5 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11	6	

Part II **Long-Term Capital Gains and Losses - Assets Held More Than One Year**

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7						

8	Enter long-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 8	8	
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37	9	
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824	10	
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	11	
12	Capital gain distributions	12	
13	**Net long-term capital gain or (loss).** Combine lines 7 through 12 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11	13	

Schedule K	Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 2, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends 6b		
	7 Royalties	7	
	8 Net short-term capital gain (loss)	8	
	9 a Net long-term capital gain (loss)	9a	
	b Collectibles (28%) gain (loss) 9b		
	c Unrecaptured section 1250 gain (attach statement) 9c		
	10 Net section 1231 gain (loss) (attach Form 4797)	10	
	11 Other income (loss) (see instructions) Type ▶	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13 a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ _____ (2) Amount ▶	13c(2)	
	d Other deductions (see instructions) Type ▶	13d	
Self-Employment	14 a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15 a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e Other rental credits (see instructions) Type ▶ _____	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16 a Name of country or U.S. possession ▶ _____		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Passive category ▶ _____ e General category ▶ _____ f Other (attach statement) ▶	16f	
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ _____ h Other ▶	16h	
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ _____ j General category ▶ _____ k Other (attach statement) ▶	16k	
	l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	16l	
	m Reduction in taxes available for credit (attach statement)	16m	
	n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19 a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20 a Investment income	20a	
	b Investment expenses	20b	
	c Other items and amounts (attach statement)		

Schedule L **Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				
2 a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7 Mortgage and real estate loans				
8 Other investments (attach statement)				
9 a Buildings and other depreciable assets				
b Less accumulated depreciation				
10 a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12 a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 **Total** assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 **Total** liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): a Tax-exempt interest $ _____	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize): _____		7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize): a Depreciation $ _____	
3 Guaranteed payments (other than health insurance)		8 Add lines 6 and 7	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): a Depreciation $ _____ b Travel and entertainment $ _____		9 Income (loss). Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year		6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize): _____	
3 Net income (loss) per books			
4 Other increases (itemize): _____		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Balance at end of year. Subtract line 8 from line 5	

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O (Form 8865)
Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership (under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.

OMB No. 1545-1668

2010

Name of transferor: DEPAUW UNIVERSITY

Filer's identifying number: 35-0869045

Name of foreign partnership: WCAS X-DP, L.P.

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	VARIOUS		127,566				0.144800
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III

Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . . ▶ ☐ Yes ☒ No

Form **8865**

Department of the Treasury
Internal Revenue Service

Return of U.S. Persons With Respect to Certain Foreign Partnerships

▶ **Attach to your tax return. See separate instructions.**

Information furnished for the foreign partnership's tax year beginning 7/1/2009 , and ending 6/30/2010

OMB No. 1545-1668

2010

Attachment Sequence No. **118**

Name of person filing this return	**Filer's identifying number**
DEPAUW UNIVERSITY	35-0869045

Filer's address (if you are not filing this form with your tax return)
P.O. BOX 37

GREENCASTLE, IN 46135

A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)):
1 [ ] 2 [ ] 3 [X] 4 [ ]

B Filer's tax year beginning 7/1/2009 , and ending 6/30/2010

C Filer's share of liabilities: Nonrecourse $ Qualified nonrecourse financing $ Other $

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name | EIN

Address

E Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

F1 Name and address of foreign partnership
LIME ROCK PARTNERS IV, L.P. C/O LIME ROCK MANAGEMENT LP
274 RIVERSIDE AVENUE
WESTPORT, CT 06880

2 EIN (if any)
98-0506566

3 Country under whose laws organized
CAYMAN ISLANDS

4 Date of organization	**5** Principal place of business	**6** Principal business activity code number	**7** Principal business activity	**8a** Functional currency	**8b** Exchange rate (see instr.)
8/22/2006	CAYMAN ISLANDS	523900	INVESTMENTS	U.S. DOLLAR	

G Provide the following information for the foreign partnership's tax year:

1 Name, address, and identifying number of agent (if any) in the United States

2 Check if the foreign partnership must file:
[ ] Form 1042 [ ] Form 8804 [ ] Form 1065 or 1065-B
Service Center where Form 1065 or 1065-B is filed:

3 Name and address of foreign partnership's agent in country of organization, if any

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

5 Were any special allocations made by the foreign partnership? ▶ [ ] Yes [X] No

6 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions) ▶ NONE

7 How is this partnership classified under the law of the country in which it is organized? ▶ PARTNERSHIP

8 Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3), (4), or 1.1503(d)-1(b)(4)? ▶ [ ] Yes [X] No

9 Does this partnership meet **both** of the following requirements?
- The partnership's total receipts for the tax year were less than $250,000 and
- The value of the partnership's total assets at the end of the tax year was less than $1 million.

If "Yes," **do not** complete Schedules L, M-1, and M-2. ▶ [ ] Yes [X] No

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ [ ]	PTIN
Firm's name ▶ BKD, LLP			Firm's EIN ▶	
Firm's address ▶ 200 E. Main Street, Suite 700 Fort Wayne, IN 46802			Phone no.	

Schedule A **Constructive Ownership of Partnership Interest.** Check the boxes that apply to the filer. If you check box **b,** enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a [X] Owns a direct interest b [ ] Owns a constructive interest

Name	Address	Identifying number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identifying number (if any)	Check if foreign person

Does the partnership have any other foreign person as a direct partner? . . . . . [ ] Yes [ ] No

Schedule A-2 **Affiliation Schedule.** List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B **Income Statement - Trade or Business Income**

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	
	b	Less returns and allowances	1b	1c
	2	Cost of goods sold		2
	3	Gross profit. Subtract line 2 from line 1c		3
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4
	5	Net farm profit (loss) (attach Schedule F (Form 1040))		5
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6
	7	Other income (loss) (attach statement)		7
	8	**Total income (loss).** Combine lines 3 through 7		8
Deductions (see instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)		9
	10	Guaranteed payments to partners		10
	11	Repairs and maintenance		11
	12	Bad debts		12
	13	Rent		13
	14	Taxes and licenses		14
	15	Interest		15
	16a	Depreciation (if required, attach Form 4562)	16a	
	b	Less depreciation reported elsewhere on return	16b	16c
	17	Depletion (**Do not** deduct oil and gas depletion.)		17
	18	Retirement plans, etc.		18
	19	Employee benefit programs		19
	20	Other deductions (attach statement)		20
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20		21
	22	**Ordinary business income (loss)** from trade or business activities. Subtract line 21 from line 8		22

Schedule D **Capital Gains and Losses** (Use Schedule D-1 (Form 1065) to list additional transactions for lines 1 and 7)

Part I **Short-Term Capital Gains and Losses - Assets Held One Year or Less**

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						

2	Enter short-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 2	2	
3	Short-term capital gain from installment sales from Form 6252, line 26 or 37	3	
4	Short-term capital gain (loss) from like-kind exchanges from Form 8824	4	
5	Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts	5	
6	**Net short-term capital gain or (loss).** Combine lines 1 through 5 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11	6	

Part II **Long-Term Capital Gains and Losses - Assets Held More Than One Year**

	(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7						

8	Enter long-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 8	8	
9	Long-term capital gain from installment sales from Form 6252, line 26 or 37	9	
10	Long-term capital gain (loss) from like-kind exchanges from Form 8824	10	
11	Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts	11	
12	Capital gain distributions	12	
13	**Net long-term capital gain or (loss).** Combine lines 7 through 12 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11	13	

Schedule K	Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 2, line 22)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
	6 Dividends: a Ordinary dividends	6a	
	b Qualified dividends 6b		
	7 Royalties	7	
	8 Net short-term capital gain (loss)	8	
	9 a Net long-term capital gain (loss)	9a	
	b Collectibles (28%) gain (loss) 9b		
	c Unrecaptured section 1250 gain (attach statement) 9c		
	10 Net section 1231 gain (loss) (attach Form 4797)	10	
	11 Other income (loss) (see instructions) Type ▶	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12	
	13 a Contributions	13a	
	b Investment interest expense	13b	
	c Section 59(e)(2) expenditures: (1) Type ▶ _____ (2) Amount ▶	13c(2)	
	d Other deductions (see instructions) Type ▶	13d	
Self-Employment	14 a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15 a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶ _____	15d	
	e Other rental credits (see instructions) Type ▶ _____	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16 a Name of country or U.S. possession ▶ _____		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Passive category ▶ _____ e General category ▶ _____ f Other (attach statement) ▶	16f	
	Deductions allocated and apportioned at partner level		
	g Interest expense ▶ _____ h Other ▶	16h	
	Deductions allocated and apportioned at partnership level to foreign source income		
	i Passive category ▶ _____ j General category ▶ _____ k Other (attach statement) ▶	16k	
	l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	16l	
	m Reduction in taxes available for credit (attach statement)	16m	
	n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17 a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties - gross income	17d	
	e Oil, gas, and geothermal properties - deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18 a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19 a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20 a Investment income	20a	
	b Investment expenses	20b	
	c Other items and amounts (attach statement)		

Schedule L **Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				
2 a Trade notes and accounts receivable				
b Less allowance for bad debts				
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)				
7 Mortgage and real estate loans				
8 Other investments (attach statement)				
9 a Buildings and other depreciable assets				
b Less accumulated depreciation				
10 a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12 a Intangible assets (amortizable only)				
b Less accumulated amortization				
13 Other assets (attach statement)				
14 **Total** assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 **Total** liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): a Tax-exempt interest $ _____	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize): _____		7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize): a Depreciation $ _____	
3 Guaranteed payments (other than health insurance)		8 Add lines 6 and 7	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): a Depreciation $ _____ b Travel and entertainment $ _____		9 Income (loss). Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

1 Balance at beginning of year		6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize): _____	
3 Net income (loss) per books		8 Add lines 6 and 7	
4 Other increases (itemize): _____		9 Balance at end of year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the year). See instructions				

SCHEDULE O (Form 8865)
Department of the Treasury
Internal Revenue Service

Transfer of Property to a Foreign Partnership
(under section 6038B)

▶ Attach to Form 8865. See Instructions for Form 8865.

OMB No. 1545-1668

2010

Name of transferor: DEPAUW UNIVERSITY

Filer's identifying number: 35-0869045

Name of foreign partnership: LIME ROCK PARTNERS IV, L.P.

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer
Cash	VARIOUS		534,058				0.463125
Marketable securities							
Inventory							
Tangible property used in trade or business							
Intangible property							
Other property							

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III

Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . . ▶ ☐ Yes ☒ No

DePauw University
NOL Carryforward
6/30/2010

1995	(25,689)
1996	(114,960)
1997	(210,240)
1998	(232,560)
1999	(128,004)
2000	(107,260)
2001	(60,663)
2002	(39,801)
2003	(99,587)
2004	(13,515)
2005	-
2006	(927,374)
2007	(838,113)
2008	(1,088,887)
2009	(973,552)
2010	(1,710,943)
Total NOL	(6,571,148)

DePauw University
UBI Capital Loss Carryforward
6/30/2010

Year	Loss Generated	Utilized	C/F
2010	(129,946.00)	(3,000.00)	(126,946.00)

BKD LLP
CPAs & Advisors

Public Disclosure Rules for Form 990

Tax-exempt organizations are required to make a copy of their Form(s) 990 for the last three years available for public inspection, and to provide copies of such forms to individuals or organizations that request copies.

Following is a summary of the public disclosure rules, and a copy of your Form 990 that may be used to comply with such rules. Please note that the public disclosure copy of Form 990 may omit names and addresses of contributors. **Form 990-T can be excluded only for returns filed prior to August 18, 2006.**

Public Inspection

Tax-exempt organizations must make Form 990 (and Form 990-T as shown above) available for public inspection, and provide copies upon request, at its principal office and at certain regional or district offices during normal business hours for three years from the due date of the return.

The following rules apply unless you make your public disclosure copy available on the World Wide Web via the Internet:

- Anyone requesting a copy in person must be provided a copy on the day of the request. If the request places an unusual burden on the organization (such as a request made just before the close of the normal business day), the copy must be provided on the next business day.

- Any request submitted in writing (via mail, etc.) must be honored within 30 days of receipt of the request or prepayment of copying charges (if prepayment is required).

Fees

No fees may be charged for public inspection. However, you may charge a fee for providing copies. Currently the permissible fee is $1.00 for the first page and $.15 for each additional page. You may require that the fee be paid in advance.

Penalties

There are substantial penalties that may apply for failure to comply with either the public inspection rules or the requirement to provide copies on request. However, there are rules designed to protect tax-exempt organizations from harassment campaigns.

If you have questions about these rules, please contact your BKD representative.

BKD LLP
CPAs & Advisors

Public Disclosure for Tax-Exempt Organizations

Tax-exempt organizations are required to make a copy of their Forms 990 available for public inspection, and to provide copies of such forms to individuals or organizations that request copies. Alternatively, the Internet may be used to make these documents available. (See the "Using the Internet" section which follows.) These rules apply to an organization's Forms 990 for the last three years and to its application for exemption if it was filed after July 15, 1987. An organization **may exclude from the disclosure copy of its return the donor lists and Forms 990-T. Form 990-T can be excluded only for returns filed prior to August 18, 2006.** A failure to comply can result in an enforcement action by the IRS.

Effective for Returns Filed After August 17, 2006

The *Pension Protection Act of 2006* extends the public inspection and disclosure requirements and penalties applicable to Form 990 to Form 990-T of Code Section 501(c)(3) organizations. Certain information may be withheld by the organization from public disclosure and inspection if public availability would adversely affect the organization (*e.g.*, information relating to a trade secret, patent, process, style of work or apparatus of the organization).

While the rules create an additional burden, they also provide an opportunity for your organization to showcase the community benefits that it provides. The rules also heighten the need to carefully review all responses, including narrative explanations, contained on your Form 990/990-T before filing.

Where Must Information be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent.

Written Requests

Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

What Can an Organization Charge?

You are currently allowed to charge a maximum fee of $1 for the first page and $.15 cents for each subsequent page in addition to actual postage costs.

If any organization receives a written request for copies with no payment enclosed and the organization requires payment in advance, the organization must request payment within seven days from the date it received the request. An organization is required to accept a personal check for written requests if it does not accept payment by credit card. If an organization does not require prepayment and the requester does not enclose a prepayment with the request, the organization must receive consent from a requester before providing copies for which the fee charge for copying and postage would be in excess of $20.

Local or Subordinate Organizations

A local or subordinate organization that is covered by a group exemption letter is given additional time for responding to some requests. If this type of organization receives a request made in person for inspection of its application for tax exemption, the local organization is required to acquire and make available the application for a group exemption letter filed by the central or parent organization within not more than two weeks. The same general rule would apply with respect to a local or subordinate organization that does not file its own Form 990/990-T but is covered under a group return. Again, the local or subordinate organization must make the group return available for inspection within a reasonable period which is defined as not more than two weeks. If the group return includes separate schedules with respect to each local or subordinate organization, the local or subordinate organization may exclude or omit any schedules relating only to other organizations which are included in the group return.

If a request is made for a personal inspection to a local or subordinate organization, it has the option of mailing the return to the requester rather than allowing an inspection. However, if this is done, the local or subordinate organization may not charge for the copying of the document unless the requester consents to the charge. If a local or subordinate organization receives a request for copies, then it must comply with the rules stated previously.

Using the Internet

As an alternative to providing copies, an organization may provide access to its exemption application and Forms 990 (and Forms 990-T filed after August 17, 2006) through the Internet. The information on the World Wide Web must be in such a format that it may be accessed,

downloaded, viewed or printed in the same format as the actual documents. Obviously, an organization would need to make the Worldwide Web address available to the general public.

There is nothing that prevents others from posting your Forms 990 or 990-T and exemption application on the Internet. Based on this fact and the potential strain on your organization's resources from providing copies, organizations should consider posting these documents on the Internet.

What if the Requests are a Form of Harassment?

If an organization feels it is subject to a harassment campaign, it can file an application for a harassment determination with the Internal Revenue Service. This would allow the organization to suspend compliance with these requests. In addition, an organization may disregard requests for copies in excess of two per month or four per year made by a single individual or sent from a single address, without submitting an application for a harassment determination.

Conclusion

For better or worse, many organizations are going to see an increase in requests for their Forms 990 and 990-T. BKD is here to assist you in the preparation of your return to ensure that your organization is putting its "best foot forward."

Please contact our BKD advisor if you have questions about these rules.