

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

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022 or other tax year beginning , and ending

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Form 990-T header section containing organization details, filing status, and identification numbers.

Part I Total Unrelated Business Taxable Income

Table with 11 rows detailing the calculation of total unrelated business taxable income, including lines for reserved amounts, charitable contributions, and deductions.

Part II Tax Computation

Table with 7 rows detailing the tax computation, including lines for organizations taxable as corporations, trusts, proxy tax, and other tax amounts.

LHA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments			
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d		1e	
2 Subtract line 1e from Part II, line 7		2	0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)		3	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here		4	0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)		5	0.
6a Payments: A 2021 overpayment credited to 2022	6a		
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	6g		
7 Total payments. Add lines 6a through 6g		7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded		11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)			
1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?			X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$			
4 Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.			
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
525990	\$ 134,804.		
6a Did the organization change its method of accounting? (see instructions)			X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V			

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

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	PRESIDENT Title		May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KATHY FAIRCHILD	KATHY FAIRCHILD	11/14/23		P00222608
	Firm's name RSM US LLP	Firm's address 400 LOCUST ST, STE 640 DES MOINES, IA 50309-2354		Firm's EIN	42-0714325
				Phone no. 515-558-6600	

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Table with 4 columns: A Name of the organization, B Employer identification number, C Unrelated business activity code, D Sequence.

E Describe the unrelated trade or business INVESTMENT IN PARTNERSHIPS

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts, Cost of goods sold, Capital gain, etc.

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

Table with 4 columns: Line number, Description, Sub-column, Total. Rows include Compensation of officers, Salaries and wages, Repairs and maintenance, etc.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

	A	B	C	D
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)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____
 B _____
 C _____
 D _____

	A	B	C	D
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 statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			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	
(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 Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
Totals			0.	0.		

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	4
5	Gross income from activity that is not unrelated business income _____	5
6	Expenses attributable to income entered on line 5 _____	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 _____	7

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.

a

3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

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

Part XI Supplemental Information (see instructions)

FORM 990-T (A) INCOME (LOSS) FROM PARTNERSHIPS STATEMENT 1

DESCRIPTION	NET INCOME OR (LOSS)
MONTAUK TRIGUARD FUND V LP - ORDINARY BUSINESS INCOME (LOSS)	-16,014.
MONTAUK TRIGUARD FUND VII LP - ORDINARY BUSINESS INCOME (LOSS)	-54,980.
NORTHGATE IV, LP - ORDINARY BUSINESS INCOME (LOSS)	11,713.
NEWBURY IV LP - ORDINARY BUSINESS INCOME (LOSS)	130.
ENTERPRISE PRODUCTS PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	297.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	-58,854.

FORM 990-T (A) OTHER DEDUCTIONS STATEMENT 2

DESCRIPTION	AMOUNT
INVESTMENT FEES	9,691.
TOTAL TO SCHEDULE A, PART II, LINE 14	9,691.

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/20	79,330.	0.	79,330.	79,330.
12/31/21	55,474.	0.	55,474.	55,474.
NOL CARRYOVER AVAILABLE THIS YEAR			134,804.	134,804.

Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)

▶ Go to www.irs.gov/Form8858 for instructions and the latest information.

Information furnished for the FDE's or FB's annual accounting period (see instructions)

beginning JAN 1, 2022, and ending DEC 31, 2022

Name of person filing this return COMMUNITY FDN OF GREATER DES MOINES F/K/A GREATER DES MOINES COMMUNITY FDN	Filer's identifying number 42-6139033
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Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
1915 GRAND AVE

City or town, state, and ZIP code
DES MOINES, IA 50309-7271

Filer's tax year beginning JAN 1, 2022, and ending DEC 31, 2022

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

Check here FDE of a U.S. person FDE of a controlled foreign corporation (CFC) FDE of a controlled foreign partnership
 FB of a U.S. person FB of a CFC FB of a controlled foreign partnership

Check here Initial Form 8858 Final Form 8858

1a Name and address of FDE or FB SB AGRICOLA, LTDA 10640 COUNTY HWY D20 ALDEN IA 50006	b(1) U.S. identifying number, if any 80-0913743
	b(2) Reference ID number (see instructions)

c For FDE, country(ies) under whose laws organized and entity type under local tax law BRAZIL LIMITADA	d Date(s) of organization 05 06 12	e Effective date as FDE 05/06/12
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f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number	g Country in which principal business activity is conducted BRAZIL	h Principal business activity LAND RENTAL	i Functional currency BRL
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2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different
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3 For the **tax owner** of the FDE or FB (if different from the filer), provide the following (see instructions):

a Name and address	b Annual accounting period covered by the return (see instructions)
	c(1) U.S. identifying number, if any
	c(2) Reference ID number (see instructions)
	d Country under whose laws organized
	e Functional currency

4 For the **direct owner** of the FDE or FB (if different from the tax owner), provide the following (see instructions):

a Name and address	b Country under whose laws organized
	c U.S. identifying number, if any
	d Functional currency

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10% or more direct or indirect interest. See instructions.

SEE STATEMENT 4

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM).

If you are using the average exchange rate (determined under section 989(b)), check the following box

	Functional Currency	U.S. Dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	19,578,331.
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	
9 Other income	9	
10 Total income (add lines 3 through 9)	10	19,578,331.
11 Total deductions (exclude income tax expense)	11	6,381,179.
12 Income tax expense	12	3,235,567.
13 Other adjustments	13	
14 Net income (loss) per books	14	22,723,943.

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB	1	45,982,561.
2 Section 987 gain (loss) recognized by recipient	2	-4,513,254.
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?	X	
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting		X

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Assets		
1 Cash and other current assets	1	1,551,789.
2 Other assets	2	31,105,712.
3 Total assets	3	32,657,501.
Liabilities and Owner's Equity		
4 Liabilities	4	5,281,326.
5 Owner's equity	5	27,376,175.
6 Total liabilities and owner's equity	6	32,657,501.

Schedule G Other Information

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust?		X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election?		
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
5 During the tax year, did the FDE or FB pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X

Schedule G Other Information (continued)

Table with 2 columns: Question/Description and Yes/No. Rows include questions 6, 7a, 7b, 7c, 8a, 8b, 8c, 9, 10a, 10b, 11a, 11b, 11c, 12a, 12b, 12c, 12d, 12e, 12f, 12g, 12h, 12i, 12j, 12k, 12l, 12m, 12n, 12o, 12p, 12q, 12r, 12s, 12t, 12u, 12v, 12w, 12x, 12y, 12z.

Schedule H Current Earnings and Profits or Taxable Income (see instructions)

Important: Enter the amounts on lines 1 through 6 in functional currency.

Table with 2 columns: Line Number and Amount. Rows include: 1 Current year net income (loss) per foreign books of account, 2 Total net additions, 3 Total net subtractions, 4 Current earnings and profits (or taxable income-see instructions) (line 1 plus line 2 minus line 3), 5 DASTM gain (loss) (if applicable), 6 Combine lines 4 and 5, 7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)), 8 Enter exchange rate used for line 7.

Schedule I Transferred Loss Amount (see instructions)

Important: See instructions for who has to complete this section.

		Yes	No
1	Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2		X
2	Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10%-owned foreign corporation? If "No," stop here. If "Yes," go to line 3		
3	Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4		
4	Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(a) Country or Possession	Foreign Income Taxes				Foreign Tax Credit Separate Categories			
	(b) Foreign Tax Year (YYYY-MM-DD)	(c) Foreign Currency	(d) Conversion Rate	(e) U.S. Dollars	(f) Foreign Branch	(g) Passive	(h) General	(i) Other
STMT 6								
Totals				157,171.	157,171.			

PUBLIC DISCLOSURE COPY

Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities

OMB No. 1545-1910

▶ **Attach to Form 8858.**

▶ **Go to www.irs.gov/Form8858 for instructions and the latest information.**

Name of person filing Form 8858 **COMMUNITY FDN OF GREATER DES MOINES** Identifying number
F/K/A GREATER DES MOINES COMMUNITY FDN 42-6139033

Name of FDE or FB **SB AGRICOLA, LTDA** U.S. identifying number, if any **80-0913743** Reference ID number (see instructions) **1**

Name of tax owner **SUMMIT BRAZIL, LLC** U.S. identifying number, if any **45-4823660**

Important: Complete a separate Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

5.164883

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **BRAZIL, REAL**

Column headings. This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input type="checkbox"/> Controlled Foreign Partnership	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input type="checkbox"/> Controlled Foreign Corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

FORM 8858

ORGANIZATIONAL CHART

STATEMENT 4

NAME OF ENTITY IN CHAIN OF OWNERSHIP	PERCENT OF OWNERSHIP	FDE'S POSITION	COUNTRY ORGANIZED
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TAX CLASSIFICATION

COMMUNITY FOUNDATION OF GREATER DES MOINES DOMESTIC ENTITY ELECTING TO BE CLASSIFIED AS A CORPORATION	10.0000%	PARENT	US
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SUMMIT BRAZIL LLC DOMESTIC ENTITY ELECTING TO BE CLASSIFIED AS A PARTNERSHIP	100.0000%	PARENT	US
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ATTACHMENT FOR FORM 8858, LINE 5

FORM 8858 CURRENT EARNINGS AND PROFITS OR TAXABLE INCOME STATEMENT 5

ADJUSTMENT	NET ADDITION	NET SUBTRACTION
TOTAL NET ADDITIONS	12,360,341.	
TOTAL NET SUBTRACTIONS		4,875,893.
TOTALS TO FORM 8858, LINES 2 AND 3	12,360,341.	4,875,893.

FORM 8858 SCHEDULE J INCOME TAXES PAID OR ACCRUED STATEMENT 6

(A) COUNTRY/POSSESSION: BRAZIL
 (B) FOREIGN TAX YEAR: 2022-12-31

FOREIGN INCOME TAXES			FOREIGN TAX CREDIT SEPARATE CATEGORIES			
(C) FOREIGN CURRENCY	(D) CONVERSION RATE	(E) U.S. DOLLAR	(F) FOREIGN BRANCH	(G) PASSIVE	(H) GENERAL	(I) OTHER
811,770.	5.164883	157,171.	157,171.			

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
MONTAUK TRIGUARD FUND VII LP	82-2829807

- 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)

4 Name of transferee (foreign corporation) VEPF V POLARIS BLOCKER	5a Identifying number, if any
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6 Address (including country) C/O MAPLES CORPORATE SERVICES LIMITED PO BOX 309, UGLAND HOUS GRAND CAYMAN, KY1-1104 CAYMAN ISLANDS	5b Reference ID number VEPFVPB
---	-----------------------------------

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
PARTNERSHIP

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

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					

10 Was cash the only property transferred? Yes No
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities	09/27/2021	SECURITIES	87.	87.	
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals			87.	87.	

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

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

OMB No. 1545-0026

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment
 Sequence No. **128**

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
---	---

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
MONTAUK TRIGUARD FUND VII LP	82-2829807

- 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)

4 Name of transferee (foreign corporation) BY MILES GROUP LTD.	5a Identifying number, if any
--	--------------------------------------

6 Address (including country) 2-14 SHORTLANDS HAMMERSMITH LONDON, W6 8DJ UNITED KINGDOM	5b Reference ID number BYMILESGROUP
--	---

7 Country code of country of incorporation or organization
UK

8 Foreign law characterization (see instructions)
PARTNERSHIP

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

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					

10 Was cash the only property transferred? Yes No
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities	12/31/2021	SECURITIES	6.	6.	
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals			6.	6.	

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? Yes No

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? Yes No
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? Yes No
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? Yes No
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ▶ \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? Yes No
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
---	--

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- 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)

4 Name of transferee (foreign corporation) PEG GLOBAL PRIVATE EQUITY INSTITUTIONAL INVESTORS VI OFFSHORE	5a Identifying number, if any
--	--------------------------------------

6 Address (including country) TRIDENT TRUST COMPANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO GRAND CAYMAN, KY1-1103 CAYMAN ISLANDS	5b Reference ID number PEGGLOBALVI
--	--

7 Country code of country of incorporation or organization
 CJ

8 Foreign law characterization (see instructions)
 EXEMPTED LIMITED PARTNERSHIP

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		230,974.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
---	---

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- 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)

4 Name of transferee (foreign corporation) PEG GLOBAL PRIVATE EQUITY VII OFFSHORE SPECIAL L.P.	5a Identifying number, if any
--	--------------------------------------

6 Address (including country) TRIDENT TRUST COMPANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO GRAND CAYMAN, KY1-1103 CAYMAN ISLANDS	5b Reference ID number PEGGLOBALVII
--	---

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
EXEMPTED LIMITED PARTNERSHIP

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		864,705.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
---	---

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- 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)

4 Name of transferee (foreign corporation) MERCER HEDGE FUND INVESTORS SPC	5a Identifying number, if any
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6 Address (including country) MAPLES CORPORATE SERVICES LIMITED, UGLAND HOUSE, SOUTH CHURCH GRAND CAYMAN, KY1-1104 CAYMAN ISLANDS	5b Reference ID number MERCERHEDGEFUND
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7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
EXEMPTED SEGREGATED PORTFOLIO COMPANY

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		1,350,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- 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)

4 Name of transferee (foreign corporation) PINEHURST INSTITUTIONAL LTD.	5a Identifying number, if any
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6 Address (including country) CAYMAN CORPORATE CENTRE, 27 HOSPITAL ROAD, 5TH FLOOR, PO BOX GRAND CAYMAN, KY1-1003 CAYMAN ISLANDS	5b Reference ID number PINEHURST
---	--

7 Country code of country of incorporation or organization
 CJ

8 Foreign law characterization (see instructions)
 EXEMPTED COMPANY

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		400,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

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

OMB No. 1545-0026

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment
 Sequence No. **128**

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- 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)

4 Name of transferee (foreign corporation) SANDS CAPITAL EMERGING MARKETS GROWTH FEEDER FUND (CAYMAN), L	5a Identifying number, if any
6 Address (including country) 190 ELGIN AVENUE, GEORGE TOWN GRAND CAYMAN, KY1-9001 CAYMAN ISLANDS	5b Reference ID number SANDSCAPITAL
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) EXEMPTED COMPANY	
9 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		500,000.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? Yes No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Yes No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? Yes No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ _____
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Supplemental Part III Information Required To Be Reported (see instructions)

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

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
(a) Before 2.360 % (b) After 1.924 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 _____
- 18 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
- 19 Did this transfer result from a change in entity classification? Yes No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) Yes No
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ _____
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? Yes No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions Yes No

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

▶ Go to www.irs.gov/Form926 for instructions and the latest information.
 ▶ Attach to your income tax return for the year of the transfer or distribution.

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

Name of transferor Community Fdn of Greater Des Moines f/k/a Greater Des Moines Community Fdn	Identifying number (see instructions) 42-6139033
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? Yes No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five 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)(4) been made? Yes No

- 3** 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 3a through 3d.
- 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)

4 Name of transferee (foreign corporation) PEG GLOBAL PRIVATE EQUITY IX OFFSHORE SPECIAL L.P.	5a Identifying number, if any
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6 Address (including country) TRIDENT TRUST COMPANY (CAYMAN) LIMITED, ONE CAPITAL PLACE, PO GRAND CAYMAN, KY1-1103 CAYMAN ISLANDS	5b Reference ID number PEGGLOBALIX
--	--

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
EXEMPTED LIMITED PARTNERSHIP

- 9** Is the transferee foreign corporation a controlled foreign corporation? Yes No

Part III Information Regarding Transfer of Property (see instructions)

Section A - Cash

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	12/31/2022		773,481.		

10 Was cash the only property transferred? **Yes** **No**
 If "Yes," skip the remainder of Part III and go to Part IV.

Section B - Other Property (other than intangible property subject to section 367(d))

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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? **Yes** **No**

12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? **Yes** **No**
 If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? **Yes** **No**
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? **Yes** **No**
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ _____

13 Did the transferor transfer property described in section 367(d)(4)? **Yes** **No**
 If "No," skip Section C and questions 14a through 15.

Section C - Intangible Property Subject to Section 367(d)

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

Electronic Filing PDF Attachment

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Montauk Triguard Fund VII LP
EIN: 82-2829807, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: VEPF V Polaris Blocker
Reference ID Number: VEPFVPB
2. Date of the transfer of assets: September 27, 2021
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$87
Basis: \$87
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Montauk Triguard Fund VII LP
EIN: 82-2829807, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: By Miles Group Ltd.
Reference ID Number: BYMILESGROUP
2. Date of the transfer of assets: December 31, 2021
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$6
Basis: \$6
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines
EIN: 42-6139033, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: PEG Global Private Equity Institutional Investors VI Offshore Special L.P.
Reference ID Number: PEGGLOBALVI
2. Date of the transfer of assets: December 31, 2022
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$230,974
Basis: \$230,974
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines
EIN: 42-6139033, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: PEG Global Private Equity VII Offshore Special L.P.
Reference ID Number: PEGGLOBALVII
2. Date of the transfer of assets: December 31, 2022
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$864,705
Basis: \$864,705
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines
EIN: 42-6139033, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: Mercer Hedge Fund Investors SPC
Reference ID Number: MERCERHEDGEFUND
2. Date of the transfer of assets: December 31, 2022
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$1,350,000
Basis: \$1,350,000
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines
EIN: 42-6139033, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: Pinehurst Institutional Ltd.
Reference ID Number: PINEHURST
2. Date of the transfer of assets: December 31, 2022
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$400,000
Basis: \$400,000
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines
EIN: 42-6139033, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: Sands Capital Emerging Markets Growth Feeder Fund (Cayman), Limited
Reference ID Number: SANDSCAPITAL
2. Date of the transfer of assets: December 31, 2022
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$500,000
Basis: \$500,000
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033
Statement Attached to and Made Part of Form 990-T

Statement Pursuant to §1.351-3(a) by Community Foundation of Greater Des Moines
EIN: 42-6139033, a Significant Transferor

1. Name and employer identification number of the transferee corporation:
Name: PEG Global Private Equity IX Offshore Special L.P.
Reference ID Number: PEGGLOBALIX
2. Date of the transfer of assets: December 31, 2022
3. Aggregate fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer:
Fair Market Value: \$773,481
Basis: \$773,481
4. Date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:
Not Applicable.

PUBLIC DISCLOSURE COPY

COMMUNITY FOUNDATION OF GREATER DES MOINES
 EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:	Montauk Triguard Fund VII LP EIN: 82-2829807 1400 Newport Center Drive, Ste 250 Newport Beach, CA 92660																																																
1.6038B-1(c)(2) - Transfer:	(i) Transferee: VEPF V Polaris Blocker C/O Maples Corporate Services Limited PO Box 309, Ugland House Grand Cayman, Cayman Islands KY1-1104 Country of incorporation: CJ																																																
	(ii) Description of Transfer: Stock and Securities \$87																																																
1.6038B-1(c)(3) - Consideration Received:	Additional paid in capital of \$87																																																
1.6038B-1(c)(4) - Description of Transfer:	<table border="0"> <tr> <td>Fair Market Value of Cash:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Cash:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Business Assets:</td> <td>\$</td> <td>87</td> </tr> <tr> <td>Basis in Business Assets:</td> <td>\$</td> <td>87</td> </tr> <tr> <td>Fair Market Value of Other Current Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Other Current Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Land</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Land:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Depreciable Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Depreciable Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Other Long Term Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Other Long Term Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Intangible Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Intangible Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Liabilities in Active Trade or Business:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Liabilities in Active Trade or Business:</td> <td>\$</td> <td>-</td> </tr> </table>	Fair Market Value of Cash:	\$	-	Basis in Business Cash:	\$	-	Fair Market Value of Business Assets:	\$	87	Basis in Business Assets:	\$	87	Fair Market Value of Other Current Assets:	\$	-	Basis in Business Other Current Assets:	\$	-	Fair Market Value of Land	\$	-	Basis in Business Land:	\$	-	Fair Market Value of Depreciable Assets:	\$	-	Basis in Business Depreciable Assets:	\$	-	Fair Market Value of Other Long Term Assets:	\$	-	Basis in Business Other Long Term Assets:	\$	-	Fair Market Value of Intangible Assets:	\$	-	Basis in Business Intangible Assets:	\$	-	Fair Market Value of Liabilities in Active Trade or Business:	\$	-	Basis in Liabilities in Active Trade or Business:	\$	-
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COMMUNITY FOUNDATION OF GREATER DES MOINES
 EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

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1.6038B-1(c)(3) - Consideration Received:	Additional paid in capital of \$6																																																
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COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:	Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue Des Moines, IA 50309-7271		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	PEG Global Private Equity Institutional Investors VI Offshore Special L.P. Trident Trust Company (Cayman) Limited, One Capital Place, PO Box 847 Grand Cayman, Cayman Islands KY1-1103 Country of incorporation: CJ	
	(ii) Description of Transfer:	Cash \$230,974	
1.6038B-1(c)(3) - Consideration Received:		Additional paid in capital of \$230,974	
1.6038B-1(c)(4) - Description of Transfer:		Fair Market Value of Cash: \$ 230,974 Basis in Business Cash: \$ 230,974 Fair Market Value of Business Assets: \$ - Basis in Business Assets: \$ - Fair Market Value of Other Current Assets: \$ - Basis in Business Other Current Assets: \$ - Fair Market Value of Land \$ - Basis in Business Land: \$ - Fair Market Value of Depreciable Assets: \$ - Basis in Business Depreciable Assets: \$ - Fair Market Value of Other Long Term Assets: \$ - Basis in Business Other Long Term Assets: \$ - Fair Market Value of Intangible Assets: \$ - Basis in Business Intangible Assets: \$ - Fair Market Value of Liabilities in Active Trade or Business: \$ - Basis in Liabilities in Active Trade or Business: \$ -	
1.6038B-1(c)(5) - Transfer of foreign branch with previously deducted losses:		Not Applicable	
1.6038B-1(c)(6) - Application of section 367(a)(5):		Not Applicable	

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:	Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue Des Moines, IA 50309-7271		
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	(ii) Description of Transfer:	Cash \$864,705	
1.6038B-1(c)(3) - Consideration Received:		Additional paid in capital of \$864,705	
1.6038B-1(c)(4) - Description of Transfer:		Fair Market Value of Cash: \$ 864,705 Basis in Business Cash: \$ 864,705 Fair Market Value of Business Assets: \$ - Basis in Business Assets: \$ - Fair Market Value of Other Current Assets: \$ - Basis in Business Other Current Assets: \$ - Fair Market Value of Land \$ - Basis in Business Land: \$ - Fair Market Value of Depreciable Assets: \$ - Basis in Business Depreciable Assets: \$ - Fair Market Value of Other Long Term Assets: \$ - Basis in Business Other Long Term Assets: \$ - Fair Market Value of Intangible Assets: \$ - Basis in Business Intangible Assets: \$ - Fair Market Value of Liabilities in Active Trade or Business: \$ - Basis in Liabilities in Active Trade or Business: \$ -	
1.6038B-1(c)(5) - Transfer of foreign branch with previously deducted losses:		Not Applicable	
1.6038B-1(c)(6) - Application of section 367(a)(5):		Not Applicable	

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:	Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue Des Moines, IA 50309-7271																																																
1.6038B-1(c)(2) - Transfer:	(i) Transferee: Mercer Hedge Fund Investors SPC Maples Corporate Services Limited P.O. Box 309 Uglund House Grand Cayman, Cayman Islands KY1-1104 Country of incorporation: CJ																																																
	(ii) Description of Transfer: Cash \$1,350,000																																																
1.6038B-1(c)(3) - Consideration Received:	Additional paid in capital of \$1,350,000																																																
1.6038B-1(c)(4) - Description of Transfer:	<table border="0"> <tr> <td>Fair Market Value of Cash:</td> <td>\$</td> <td>1,350,000</td> </tr> <tr> <td>Basis in Business Cash:</td> <td>\$</td> <td>1,350,000</td> </tr> <tr> <td>Fair Market Value of Business Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Other Current Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Other Current Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Land</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Land:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Depreciable Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Depreciable Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Other Long Term Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Other Long Term Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Intangible Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Business Intangible Assets:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Fair Market Value of Liabilities in Active Trade or Business:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Basis in Liabilities in Active Trade or Business:</td> <td>\$</td> <td>-</td> </tr> </table>	Fair Market Value of Cash:	\$	1,350,000	Basis in Business Cash:	\$	1,350,000	Fair Market Value of Business Assets:	\$	-	Basis in Business Assets:	\$	-	Fair Market Value of Other Current Assets:	\$	-	Basis in Business Other Current Assets:	\$	-	Fair Market Value of Land	\$	-	Basis in Business Land:	\$	-	Fair Market Value of Depreciable Assets:	\$	-	Basis in Business Depreciable Assets:	\$	-	Fair Market Value of Other Long Term Assets:	\$	-	Basis in Business Other Long Term Assets:	\$	-	Fair Market Value of Intangible Assets:	\$	-	Basis in Business Intangible Assets:	\$	-	Fair Market Value of Liabilities in Active Trade or Business:	\$	-	Basis in Liabilities in Active Trade or Business:	\$	-
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COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:	Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue Des Moines, IA 50309-7271
1.6038B-1(c)(2) - Transfer:	(i) Transferee: Pinehurst Institutional Ltd. Cayman Corporate Centre, 27 Hospital Road, 5th Floor, PO Box 102 Grand Cayman, Cayman Islands KY1-1103 Country of incorporation: CJ
	(ii) Description of Transfer: Cash \$400,000
1.6038B-1(c)(3) - Consideration Received:	Additional paid in capital of \$400,000
1.6038B-1(c)(4) - Description of Transfer:	Fair Market Value of Cash: \$ 400,000 Basis in Business Cash: \$ 400,000 Fair Market Value of Business Assets: \$ - Basis in Business Assets: \$ - Fair Market Value of Other Current Assets: \$ - Basis in Business Other Current Assets: \$ - Fair Market Value of Land: \$ - Basis in Business Land: \$ - Fair Market Value of Depreciable Assets: \$ - Basis in Business Depreciable Assets: \$ - Fair Market Value of Other Long Term Assets: \$ - Basis in Business Other Long Term Assets: \$ - Fair Market Value of Intangible Assets: \$ - Basis in Business Intangible Assets: \$ - Fair Market Value of Liabilities in Active Trade or Business: \$ - Basis in Liabilities in Active Trade or Business: \$ -
1.6038B-1(c)(5) - Transfer of foreign branch with previously deducted losses:	Not Applicable
1.6038B-1(c)(6) - Application of section 367(a)(5):	Not Applicable

COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

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1.6038B-1(c)(2) - Transfer:	(i) Transferee: Sands Capital Emerging Markets Growth Feeder Fund (Cayman), Limited 190 Elgin Avenue, George Town Grand Cayman, Cayman Islands KY1-9001 Country of incorporation: CJ																																																
	(ii) Description of Transfer: Cash \$500,000																																																
1.6038B-1(c)(3) - Consideration Received:	Additional paid in capital of \$500,000																																																
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COMMUNITY FOUNDATION OF GREATER DES MOINES
EIN: 42-6139033

Attachment to Form 926, Part III, Line 11 pursuant to IRC Regulations Section 1.6038B-1(c)

1.6038B-1(c)(1) - Transferor:	Community Foundation of Greater Des Moines EIN: 42-6139033 1915 Grand Avenue Des Moines, IA 50309-7271		
1.6038B-1(c)(2) - Transfer:	(i) Transferee:	PEG Global Private Equity IX Offshore Special L.P. Trident Trust Company (Cayman) Limited, One Capital Place, PO Box 847 Grand Cayman, Cayman Islands KY1-1103 Country of incorporation: CJ	
	(ii) Description of Transfer:	Cash \$773,481	
1.6038B-1(c)(3) - Consideration Received:		Additional paid in capital of \$773,481	
1.6038B-1(c)(4) - Description of Transfer:		Fair Market Value of Cash: \$ 773,481 Basis in Business Cash: \$ 773,481 Fair Market Value of Business Assets: \$ - Basis in Business Assets: \$ - Fair Market Value of Other Current Assets: \$ - Basis in Business Other Current Assets: \$ - Fair Market Value of Land \$ - Basis in Business Land: \$ - Fair Market Value of Depreciable Assets: \$ - Basis in Business Depreciable Assets: \$ - Fair Market Value of Other Long Term Assets: \$ - Basis in Business Other Long Term Assets: \$ - Fair Market Value of Intangible Assets: \$ - Basis in Business Intangible Assets: \$ - Fair Market Value of Liabilities in Active Trade or Business: \$ - Basis in Liabilities in Active Trade or Business: \$ -	
1.6038B-1(c)(5) - Transfer of foreign branch with previously deducted losses:		Not Applicable	
1.6038B-1(c)(6) - Application of section 367(a)(5):		Not Applicable	