

Form **990-T**

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

OMB No. 1545-0047

For calendar year 2019 or other tax year beginning JUL 1, 2019, and ending JUN 30, 2020

2019

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

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c)(3)) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type ORANGE COUNTY COMMUNITY FOUNDATION Number, street, and room or suite no. If a P.O. box, see instructions. 4041 MACARTHUR BLVD., SUITE 510 City or town, state or province, country, and ZIP or foreign postal code NEWPORT BEACH, CA 92660	D Employer identification number (Employees' trust, see instructions.) 33-0378778
		E Unrelated business activity code (See instructions.) 52
		F Group exemption number (See instructions.) ▶ G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust

C Book value of all assets at end of year **365,423,567.**

H Enter the number of the organization's unrelated trades or businesses. **▶ 1** Describe the only (or first) unrelated trade or business here **▶ SEE STATEMENT 1**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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 **▶ SHELLEY HOSS, PRESIDENT AND CEO** Telephone number **▶ 949-553-4202**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	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		
4 a	Capital gain net income (attach Schedule D)	4a	147,919.	147,919.
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 a partnership or an S corporation (attach statement)	5	-348,997.	STMT 2 -348,997.
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (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 instructions; attach schedule)	12		
13	Total. Combine lines 3 through 12	13	-201,078.	-201,078.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (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	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)	20	
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	SEE STATEMENT 3
28	Total deductions. Add lines 14 through 27	28	16,400.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-217,478.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	0.
31	Unrelated business taxable income. Subtract line 30 from line 29	31	-217,478.

Part III Total Unrelated Business Taxable Income

Table with 2 columns: Description and Amount. Rows include Total of unrelated business taxable income, Charitable contributions, and Unrelated business taxable income.

Part IV Tax Computation

Table with 2 columns: Description and Amount. Rows include Organizations Taxable as Corporations, Trusts Taxable at Trust Rates, and Total tax.

Part V Tax and Payments

Table with 2 columns: Description and Amount. Rows include Foreign tax credit, Other taxes, Total tax, and Total payments.

Part VI Statements Regarding Certain Activities and Other Information

Table with 2 columns: Question and Yes/No. Rows include questions about foreign interest and tax-exempt interest.

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.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

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					
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
5	Total. Add lines 1 through 4b	5					

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

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 0.	Total 0.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 0.

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

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)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8			0.	0.

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

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).			0.	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).		0.
Totals						

Schedule G - 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 schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				

Enter here and on page 1, Part I, line 9, column (A).		0.	Enter here and on page 1, Part I, line 9, column (B).		0.
Totals					

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

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)						

Enter here and on page 1, Part I, line 10, col. (A).		0.	Enter here and on page 1, Part I, line 10, col. (B).		0.	Enter here and on page 1, Part II, line 25.		0.
Totals								

Schedule J - Advertising Income (see instructions)

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)						

Enter here and on page 1, Part I, line 10, col. (A).		0.	Enter here and on page 1, Part I, line 10, col. (B).		0.	Enter here and on page 1, Part II, line 25.		0.
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)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				0.

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

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2019)

FORM 990-T

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 2

DESCRIPTION	NET INCOME OR (LOSS)
DENHAM OIL & GAS FUND - ORDINARY BUSINESS INCOME (LOSS)	108,395.
DENHAM OIL & GAS FUND - OTHER PORTFOLIO INCOME (LOSS)	-578.
DENHAM OIL & GAS FUND - OTHER INCOME (LOSS)	-138,046.
H.I.G. REALTY PARTNERS III (ONSHORE), LP - ORDINARY BUSINESS INCOME (LOSS)	-23,149.
H.I.G. REALTY PARTNERS III (ONSHORE), LP - OTHER PORTFOLIO INCOME (LOSS)	-5,974.
INDUSTRY VENTURES - OTHER PORTFOLIO INCOME (LOSS)	-21.
LLCP I FIG TREE - ORDINARY BUSINESS INCOME (LOSS)	762.
RCP SECONDARY OPPORTUNITY FUND II, LP - ORDINARY BUSINESS INCOME (LOSS)	-907.
CANNON HERTIAGE LIMITED PARTERSHIP - ORDINARY BUSINESS INCOME (LOSS)	-654.
KDF COMMUNITIES - CITY TOWERS, LLC - ORDINARY BUSINESS INCOME (LOSS)	8,832.
KDF COMMUNITIES - CITY TOWERS, LLC - OTHER PORTFOLIO INCOME (LOSS)	-77,601.
DOVER STREET IX - ORDINARY BUSINESS INCOME (LOSS)	3,540.
DOVER STREET IX - INTEREST INCOME	2,939.
DOVER STREET IX - DIVIDEND INCOME	6,318.
DOVER STREET IX - OTHER PORTFOLIO INCOME (LOSS)	8,582.
DOVER STREET IX - OTHER INCOME (LOSS)	-44,617.
ALPINE INVESTORS VII, LP - ORDINARY BUSINESS INCOME (LOSS)	-21,847.
ALPINE INVESTORS VII, LP - INTEREST INCOME	579.
ALPINE INVESTORS VII, LP - OTHER INCOME (LOSS)	-46,809.
ENCAP ENERGY CAPITAL FUND XI, LP - ORDINARY BUSINESS INCOME (LOSS)	-15,265.
ENCAP ENERGY CAPITAL FUND XI, LP - OTHER INCOME (LOSS)	-28,510.
DOVER STREET X - ORDINARY BUSINESS INCOME (LOSS)	267.
DOVER STREET X - INTEREST INCOME	354.
DOVER STREET X - DIVIDEND INCOME	727.
DOVER STREET X - OTHER PORTFOLIO INCOME (LOSS)	-407.
DOVER STREET X - OTHER INCOME (LOSS)	-14,644.
HARBOURVEST REAL ASSETS FUND IV L.P - OTHER INCOME (LOSS)	-5,142.
STEELE OFFSHORE (ALTERNATIVE), LP - OTHER INCOME (LOSS)	-618.
ENCAP FLATROCK MIDSTREAM FUND - ORDINARY BUSINESS INCOME (LOSS)	-58,036.
ENCAP FLATROCK MIDSTREAM FUND - OTHER INCOME (LOSS)	-18,372.
CAPITAL DYNAMICS REAL ESTATE III, LP - ORDINARY BUSINESS INCOME (LOSS)	-1,918.
CAPITAL DYNAMICS REAL ESTATE III, LP - INTEREST INCOME	474.
CAPITAL DYNAMICS REAL ESTATE III, LP - OTHER PORTFOLIO INCOME (LOSS)	-1,169.
HARVEST MLP INCOME FUND LLC - ORDINARY BUSINESS INCOME (LOSS)	13,518.
TOTAL INCLUDED ON FORM 990-T, PAGE 1, LINE 5	-348,997.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
ACCOUNTING FEES		16,400.
TOTAL TO FORM 990-T, PAGE 1, LINE 27		16,400.

FORM 990-T	NAME OF FOREIGN COUNTRY IN WHICH ORGANIZATION HAS FINANCIAL INTEREST	STATEMENT 4
NAME OF COUNTRY		
CAYMAN ISLANDS		
BERMUDA		

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT 5
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/12	40,800.	40,800.	0.	0.
06/30/13	61,160.	61,160.	0.	0.
06/30/14	31,369.	31,369.	0.	0.
06/30/16	89,287.	89,287.	0.	0.
06/30/17	172,467.	172,467.	0.	0.
06/30/18	550,039.	376,352.	173,687.	173,687.
NOL CARRYOVER AVAILABLE THIS YEAR			173,687.	173,687.

FORM 990-T	CONTRIBUTIONS	STATEMENT 6
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
OCCF PASSTHROUGH CONTRIBUTION	N/A	96,271,852.
	N/A	637.
TOTAL TO FORM 990-T, PAGE 2, LINE 34		96,272,489.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 7

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
 QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS
 FOR TAX YEAR 2014 55,597,627
 FOR TAX YEAR 2015 111,013,754
 FOR TAX YEAR 2016 54,559,380
 FOR TAX YEAR 2017 76,409,597
 FOR TAX YEAR 2018

TOTAL CARRYOVER 297,580,358
 TOTAL CURRENT YEAR 10% CONTRIBUTIONS 96,272,489

TOTAL CONTRIBUTIONS AVAILABLE 393,852,847
 TAXABLE INCOME LIMITATION AS ADJUSTED 0

EXCESS CONTRIBUTIONS 393,852,847
 EXCESS 100% CONTRIBUTIONS 0
 TOTAL EXCESS CONTRIBUTIONS 393,852,847

ALLOWABLE CONTRIBUTIONS DEDUCTION 0

TOTAL CONTRIBUTION DEDUCTION 0

Name **ORANGE COUNTY COMMUNITY FOUNDATION** Employer identification number **33-0378778**

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	5,698.			5,698.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7 5,698.

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	120,867.			120,867.
11 Enter gain from Form 4797, line 7 or 9				11 21,354.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15 142,221.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16 5,698.
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17 142,221.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18 147,919.

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

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2019

Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

ORANGE COUNTY COMMUNITY FOUNDATION

33-0378778

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20

1

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From
Other Than Casualty or Theft-Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 8			21,354.			21,354.

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.	7	21,354.
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	21,354.

Part II Ordinary Gains and Losses (see instructions)

10	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		
11	Loss, if any, from line 7	11	()
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4	18b	

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2019)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 8

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
CAPITAL DYNAMICS REAL ESTATE III, LP	VARIOUS	VARIOUS	1,244.		0.	1,244.
DENHAM OIL & GAS FUND	VARIOUS	VARIOUS	9,769.		0.	9,769.
H.I.G. REALTY PARTNERS III (ONSHORE), LP	VARIOUS	VARIOUS	10,197.		0.	10,197.
DOVER STREET IX	VARIOUS	VARIOUS	144.		0.	144.
TOTAL TO 4797, PART I, LINE 2			21,354.		0.	21,354.

Form **8865**

Return of U.S. Persons With Respect to Certain Foreign Partnerships

OMB No. 1545-1668

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.
Information furnished for the foreign partnership's tax year beginning **JAN 1**, 2019, and ending **DEC 31**, 2019

2019

Attachment Sequence No. **118**

Name of person filing this return
ORANGE COUNTY COMMUNITY FOUNDATION
Filer's identification number
33-0378778

Filer's address (if you aren't filing this form with your tax return)
A Category of filer (see Categories of Filers in the instructions and check applicable box(es):
1 2 3 4
B Filer's tax year beginning **JUL 1**, 2019, and ending **JUN 30**, 2020

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 Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
EMR CAPITAL RESOURCES FUND III, LP
190 ELGIN AVENUE
GEORGE TOWN, CAYMAN ISLANDS KY1-9007
2(a) EIN (if any) **98-1489034**
2(b) Reference ID number _____
3 Country under whose laws organized
CAYMAN ISLANDS

4 Date of organization **02/15/2019** **5** Principal place of business **CAYMAN ISLANDS** **6** Principal business activity code number **523900** **7** Principal business activity **INVESTMENT** **8a** Functional currency **USD** **8b** Exchange rate (see instructions) **1.000000**

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 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 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$ _____
6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? Yes No
7 Were any special allocations made by the foreign partnership? Yes No
8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions **0**
9 How is this partnership classified under the law of the country in which it's organized? ▶ **LTD PARTNERSHIP**
10 a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
11 Does this partnership meet both of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," don't complete Schedules L, M-1, and M-2. Yes No

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 8865 (2019)

- 12 a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) _____
- c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI _____
- d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI _____
- 13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership _____
- 14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're 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 PATRICIA J. MAYER	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00188643
	Firm's name ▶ MOSS ADAMS LLP			Firm's EIN ▶ 91-0189318	
	Firm's address ▶ 4747 EXECUTIVE DR SUITE 1300			Phone no. 858-627-1400	
	SAN DIEGO, CA 92121				

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 identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 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 O
(Form 8865)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of transferor ORANGE COUNTY COMMUNITY FOUNDATION		Filer's identifying number 33-0378778
Name of foreign partnership EMR CAPITAL RESOURCES FUND III, L	EIN (if any) 98-1489034	Reference ID number (see instr)

- 1 a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** 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

Part I Transfers Reportable Under Section 6038B

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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	11/25/19		204,255.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			204,255.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0000** % (b) After the transfer **.6800** %

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

Return of U.S. Persons With Respect to Certain Foreign Partnerships

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.
Information furnished for the foreign partnership's tax year beginning **JAN 1**, 2019, and ending **DEC 31**, 2019

2019

Attachment Sequence No. **118**

Name of person filing this return
ORANGE COUNTY COMMUNITY FOUNDATION
Filer's identification number
33-0378778

Filer's address (if you aren't filing this form with your tax return)
A Category of filer (see Categories of Filers in the instructions and check applicable box(es):
1 2 3 4
B Filer's tax year beginning **JUL 1**, 2019, and ending **JUN 30**, 2020

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 Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
LSF X U.S. HOLDINGS, L.P.
WASHINGTON MALL, SUITE 304 7 REID STREET
HAMILTON, BERMUDA HM 11
2(a) EIN (if any) **98-1473941**
2(b) Reference ID number **36127**
3 Country under whose laws organized **BERMUDA**

4 Date of organization **04/27/2018** **5** Principal place of business **BERMUDA** **6** Principal business activity code number **525990** **7** Principal business activity **FIN VEHICLES** **8a** Functional currency **USD** **8b** Exchange rate (see instructions) **1.000000**

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed: _____

3 Name and address of foreign partnership's agent in country of organization, if any
CODAN SERVICES LIMITED
2 CHURCH STREET
HAMILTON, BERMUDA HM 11
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 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$ _____
6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? Yes No
7 Were any special allocations made by the foreign partnership? Yes No
8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions _____
9 How is this partnership classified under the law of the country in which it's organized? ▶ **LTD PARTNERSHIP**
10 a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
11 Does this partnership meet both of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," don't complete Schedules L, M-1, and M-2. Yes No

- 12 a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) _____
- c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI _____
- d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI _____
- 13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership _____
- 14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're 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 PATRICIA J. MAYER	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00188643
	Firm's name ▶ MOSS ADAMS LLP			Firm's EIN ▶ 91-0189318	
	Firm's address ▶ 4747 EXECUTIVE DR SUITE 1300			Phone no. 858-627-1400	
	SAN DIEGO, CA 92121				

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 identification number (if any) of the person(s) whose interest you constructively own. See instructions.

- a Owns a direct interest b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 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
STATEMENT 9				

**SCHEDULE O
(Form 8865)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of transferor ORANGE COUNTY COMMUNITY FOUNDATION	Filer's identifying number 33-0378778
Name of foreign partnership LSF X U.S. HOLDINGS, L.P.	EIN (if any) 98-1473941
	Reference ID number (see instr) 36127

- 1 a Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2 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

Part I Transfers Reportable Under Section 6038B

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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/19		774,439.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			774,439.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0800** % (b) After the transfer **.0803** %

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

Return of U.S. Persons With Respect to Certain Foreign Partnerships

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.
Information furnished for the foreign partnership's tax year beginning **JAN 1**, 2019, and ending **DEC 31**, 2019

2019

Attachment Sequence No. **118**

Name of person filing this return

Filer's identification number
33-0378778

ORANGE COUNTY COMMUNITY FOUNDATION

Filer's address (if you aren't filing this form with your tax return)

A Category of filer (see Categories of Filers in the instructions and check applicable box(es):

1 2 3 4

B Filer's tax year beginning **JUL 1**, 2019, and ending **JUN 30**, 2020

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 Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
KESTREL COAL GROUP PTY LTD.

2(a) EIN (if any)
98-1428342

2(b) Reference ID number

**LEVEL 22, 10 EAGLE STREET
BRISBANE QUEENSLAND, AUSTRALIA 4000**

3 Country under whose laws organized
AUSTRALIA

4 Date of organization 02/26/2018	5 Principal place of business AUSTRALIA	6 Principal business activity code number 523900	7 Principal business activity INVESTMENT	8a Functional currency USD	8b Exchange rate (see instructions) 1.000000
---	---	--	--	--------------------------------------	--

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States _____

2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
 Service Center where Form 1065 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 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
 If "Yes," enter the total amount of the disallowed deductions \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? Yes No
- 7 Were any special allocations made by the foreign partnership? Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions _____ **0**
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ **LTD PARTNERSHIP**
- 10 a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
- 11 Does this partnership meet both of the following requirements?
 1. The partnership's total receipts for the tax year were less than \$250,000.
 2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
 If "Yes," don't complete Schedules L, M-1, and M-2. Yes No

- 12 a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- 13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're 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 PATRICIA J. MAYER	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00188643
	Firm's name ▶ MOSS ADAMS LLP			Firm's EIN ▶ 91-0189318	
	Firm's address ▶ 4747 EXECUTIVE DR SUITE 1300			Phone no. 858-627-1400	
	SAN DIEGO, CA 92121				

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 identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 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 O
(Form 8865)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of transferor ORANGE COUNTY COMMUNITY FOUNDATION	Filer's identifying number 33-0378778
Name of foreign partnership KESTREL COAL GROUP PTY LTD.	EIN (if any) 98-1428342
Reference ID number (see instr)	

- 1 a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** 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

Part I Transfers Reportable Under Section 6038B

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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/01/19		593,004.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			593,004.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0000** % (b) After the transfer **.2300** %

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

Return of U.S. Persons With Respect to Certain Foreign Partnerships

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

2019

Information furnished for the foreign partnership's tax year

Attachment Sequence No. **118**

beginning **JAN 1**, 2019, and ending **DEC 31**, 2019

Name of person filing this return

Filer's identification number
33-0378778

ORANGE COUNTY COMMUNITY FOUNDATION

Filer's address (if you aren't filing this form with your tax return)

A Category of filer (see Categories of Filers in the instructions and check applicable box(es):

1 2 3 4

B Filer's tax year beginning **JUL 1**, 2019, and ending **JUN 30**, 2020

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 Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership
LONE STAR FUND XI, L.P.

2(a) EIN (if any)
98-1441228

2(b) Reference ID number
36398

3 Country under whose laws organized
BERMUDA

**WASHINGTON MALL, SUITE 304 7 REID STREET
HAMILTON, BERMUDA HM 11**

4 Date of organization 06/19/2018	5 Principal place of business BERMUDA	6 Principal business activity code number 525990	7 Principal business activity FIN VEHICLES	8a Functional currency USD	8b Exchange rate (see instructions) 1.000000
---	---	--	--	--------------------------------------	--

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States	2 Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> Form 1065 Service Center where Form 1065 is filed:
---	--

3 Name and address of foreign partnership's agent in country of organization, if any CLARENDON HOUSE 2 CHURCH STREET HAMILTON, BERMUDA HM11	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 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$ _____
- 6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? Yes No
- 7 Were any special allocations made by the foreign partnership? Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions **0**
- 9 How is this partnership classified under the law of the country in which it's organized? ▶ **PARTNERSHIP**
- 10 a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
- 11 Does this partnership meet both of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," don't complete Schedules L, M-1, and M-2. Yes No

- 12 a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- 13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're 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: _____

Print/Type preparer's name PATRICIA J. MAYER	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed	PTIN P00188643
Firm's name ▶ MOSS ADAMS LLP			Firm's EIN ▶ 91-0189318	
Firm's address ▶ 4747 EXECUTIVE DR SUITE 1300 SAN DIEGO, CA 92121			Phone no. 858-627-1400	

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 identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 **Foreign Partners of Section 721(c) Partnership** (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 **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
STATEMENT 10				

**SCHEDULE O
(Form 8865)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of transferor ORANGE COUNTY COMMUNITY FOUNDATION	Filer's identifying number 33-0378778
Name of foreign partnership LONE STAR FUND XI, L.P.	EIN (if any) 98-1441228
	Reference ID number (see instr) 36398

- 1 a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** 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

Part I Transfers Reportable Under Section 6038B

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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/01/19		166,335.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			166,335.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.0420** % (b) After the transfer **.0400** %

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2019

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.
Information furnished for the foreign partnership's tax year beginning **JAN 1**, 2019, and ending **DEC 31**, 2019

Attachment Sequence No. **118**

Name of person filing this return **ORANGE COUNTY COMMUNITY FOUNDATION** Filer's identification number **33-0378778**

Filer's address (if you aren't filing this form with your tax return) **ORANGE COUNTY COMMUNITY FOUNDATION**
A Category of filer (see Categories of Filers in the instructions and check applicable box(es):
1 2 3 4
B Filer's tax year beginning **JUL 1**, 2019, and ending **JUN 30**, 2020

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 Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership **PATRIA-PRIVATE EQUITY FUND VI, L.P.**
199 BAY STREET, COMMERCE COURT WEST
TORONTO, CANADA M5L 189
2(a) EIN (if any) **98-1411655**
2(b) Reference ID number _____
3 Country under whose laws organized **CANADA**

4 Date of organization **12/07/2017** 5 Principal place of business **BRAZIL** 6 Principal business activity code number **523900** 7 Principal business activity **INVESTMENT** 8a Functional currency **USD** 8b Exchange rate (see instructions) **1.000000**

H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States _____
2 Check if the foreign partnership must file:
 Form 1042 Form 8804 Form 1065
Service Center where Form 1065 is filed:
E-FILE

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 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No
If "Yes," enter the total amount of the disallowed deductions \$ _____
6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? Yes No
7 Were any special allocations made by the foreign partnership? Yes No
8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions _____
9 How is this partnership classified under the law of the country in which it's organized? **PARTNERSHIP**
10 a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
11 Does this partnership meet both of the following requirements?
1. The partnership's total receipts for the tax year were less than \$250,000.
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.
If "Yes," don't complete Schedules L, M-1, and M-2. Yes No

- 12 a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) _____
- c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI _____
- d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI _____
- 13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership _____
- 14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're 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 PATRICIA J. MAYER	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed	PTIN P00188643
	Firm's name ▶ MOSS ADAMS LLP			Firm's EIN ▶ 91-0189318	
	Firm's address ▶ 4747 EXECUTIVE DR SUITE 1300			Phone no. 858-627-1400	
	SAN DIEGO, CA 92121				

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 identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest b Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 **Certain Partners of Foreign Partnership** (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 **Foreign Partners of Section 721(c) Partnership** (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 **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
PRIVATE EQUITY VI FUNDO	AV. CIDADE JARDIM, 803			<input checked="" type="checkbox"/>
	SAO PAULO, BRAZIL 01453 00			

**SCHEDULE O
(Form 8865)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Name of transferor **ORANGE COUNTY COMMUNITY FOUNDATION** Filer's identifying number **33-0378778**

Name of foreign partnership **PATRIA-PRIVATE EQUITY FUND VI, L.** EIN (if any) **98-1411655** Reference ID number (see instr)

- 1 a Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2 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

Part I Transfers Reportable Under Section 6038B

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) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/19		111,723.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals			111,723.				

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.2184** % (b) After the transfer **.2050** %

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

FORM 8865		AFFILIATION SCHEDULE		STATEMENT 9	
NAME	ADDRESS	IDENTIFYING NUMBER	TOTAL ORDINARY INCOME OR (LOSS)	CK IF FOR-EIGN P'SH	
LONE STAR CAPITAL INVESTME	33 RUE DU PUIITS ROMAIN	98-0397144		X	
LSF10 HEDGECO, LTD.	BERTRANGE, LUXEMBOURG L-80 WASHINGTON MALL, 7 REID ST BERMUDA HM 11	98-1324330		X	
LSF10 FLAVUM INVESTMENTS	WASHINGTON MALL, 7 REID ST BERMUDA HM 11	98-1307409		X	
LSF10 XL BIDCO S.C.A.	2, RUE DE BITBOURG LUXEMBOURG L-1273	98-1376442		X	
LSF10 XL INVESTMENTS	WASHINGTON MALL, 7 REID ST BERMUDA HM 11	98-1363439		X	
LSF ARGENTINA HOLDINGS	44 ESPLANADE ST. HELIER JE4 9WG, JERSEY			X	
LSF10 ARGENTINA SUPER	7 REID STREET HAMILTON, BERMUDA HM 11			X	
LSF10 SUMMERTIME HOLDINGS,	7 REID STREET HAMILTON, BERMUDA HM 11	98-1455689		X	
LONE STAR GLOBAL HOLDINGS	WASHINGTON MALL, 7 REID ST BERMUDA HM 11	98-1362534		X	
LSF10 ROSE HOLDINGS	7 REID STREET HAMILTON, BERMUDA HM 11			X	
LSF SUPER PACIFIC HOLDINGS	WASHINGTON MALL, 7 REID ST BERMUDA HM 11			X	
LSF10 WOLVERINE INVESTMENT	WASHINGTON MALL, 7 REID ST BERMUDA HM 11			X	
LSF10 WOLVERINE TOPCO	33 RUE DU PUIITS ROMAIN LUXEMBOURG L-8070			X	
LSF10 CEDAR SUPER HOLDINGS	WASHINGTON MALL, 7 REID ST BERMUDA HM 11			X	
LSF10 CEDAR HOLDINGS,	WASHINGTON MALL, 7 REID ST BERMUDA HM 11			X	
LSF10 CEDAR GUARANTEE	WASHINGTON MALL, 7 REID ST BERMUDA HM 11			X	
LSF10 CEDAR INVESTMENTS,	WASHINGTON MALL, 7 REID ST BERMUDA HM 11	98-1350816		X	
LSF10 MORTGAGE HOLDINGS,	WASHINGTON MALL, 7 REID ST BERMUDA HM 11	32-0507762		X	

ORANGE COUNTY COMMUNITY FOUNDATION

33-0378778

LSF10 WHOLE LOAN INVESTMEN	WASHINGTON MALL, 7 REID ST	98-1362535	X
	BERMUDA HM 11		
LSF10 REO GP, L.P.	2711 NORTH HASKELL AVENUE	81-4077777	
	DALLAS, TX 75204		
LSF10 REO HOLDINGS, L.P.	2711 NORTH HASKELL AVENUE	37-1838923	
	DALLAS, TX 75204		

FORM 8865 AFFILIATION SCHEDULE STATEMENT 10

NAME	ADDRESS	IDENTIFYING NUMBER	TOTAL ORDINARY INCOME OR (LOSS)	CK IF FOR-EIGN P'SH
LSF11 MORTGAGE HOLDINGS	2711 NORTH HASKELL AVENUE DALLAS, TX 75204	83-1970415		
LSF11 REO HOLDINGS, L.P.	2711 NORTH HASKELL AVENUE DALLAS, TX 75204	83-2039282		
LONE STAR GLOBAL HOLDINGS	7 REID STREET HAMILTON, BERMUDA HM 11			X
LONE STAR INTERNATIONAL	FITZWILLIAM COURT DUBLIN, IRELAND D02 YW24			X
LONE STAR CAPITAL INVESTME	33 RUE DU PUIITS ROMAIN BERTRANGE, LUXEMBOURG L-8	98-0397144		X

**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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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)
WINDHAM RISK PREMIA (CAYMAN) FUND LTD.

5a Identifying number, if any
98-1322351

6 Address (including country)
**UGLAND HOUSE
 GRAND CAYMAN, KY1-1104**

5b Reference ID number

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
EXEMPTED COMPANY WITH LIMITED LIABILITY

- 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	STMT 11				

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)

SEE STATEMENT 12

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 1.999 % (b) After 2.248 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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
BROADRIVER III, L.P.	82-2641426

- 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)
BROADRIVER III (IRELAND) DAC

5a Identifying number, if any

6 Address (including country)
**32 MOLESWORTH STREET
 DUBLIN, IRELAND D02 Y512 IRELAND**

5b Reference ID number
BR0001

7 Country code of country of incorporation or organization
EI

8 Foreign law characterization (see instructions)
IRELAND

- 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	12/31/2019		220,903.		

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

12a 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)

SEE STATEMENT 13

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 .222 % (b) After .231 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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 ORANGE COUNTY COMMUNITY FOUNDATION	Identifying number (see instructions) 33-0378778
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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
LSF X US HOLDINGS, LP	98-1473941

- 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) LSF10 WOLVERINE MIP WE S.A.R.L	5a Identifying number, if any 35438
---	---

6 Address (including country) 33 RUE DU PUIITS ROMAIN BERTRANGE, LUXEMBOURG L-8070	5b Reference ID number
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7 Country code of country of incorporation or organization
LU

8 Foreign law characterization (see instructions)
CORPORATION

- 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	12/31/2019		183,806.		

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)

SEE STATEMENT 14

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 .035 % (b) After .035 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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
LSF X US HOLDINGS, LP	98-1473941

- 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)
LSF10 SUMMERTIME INVESTMENTS, LTD.

5a Identifying number, if any
98-1451628

6 Address (including country)
WASHINGTON MALL SUITE 304

5b Reference ID number
LSF001

7 REID STREET, HAMILTON, BERMUDA HM11

7 Country code of country of incorporation or organization
BD

8 Foreign law characterization (see instructions)
CORPORATION

- 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	12/31/2019		308,835.		

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)

SEE STATEMENT 15

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 .035 % (b) After .035 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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
LONE STAR FUND XI, LP	98-1441218

- 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)
LONE STAR INTERNATIONAL FINANCE DAC

5a Identifying number, if any

6 Address (including country)
**FOURTH FLOOR, FITZWILLIAM COURT
 DUBLIN, IRELAND D02 YW24**

5b Reference ID number
25893

7 Country code of country of incorporation or organization
EI

8 Foreign law characterization (see instructions)
CORPORATION

- 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	12/31/2019		139,060.		

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

12a 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)

SEE STATEMENT 16

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 .037 % (b) After .037 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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)
ROW DIVERSIFIED OFFSHORE FUND, LTD.

5a Identifying number, if any

6 Address (including country)
**PO BOX 309
 UGLAND HOUSE, GRAND CAYMAN KY1-1104 CAYMAN ISLANDS**

5b Reference ID number
ROW001

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

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	09/01/2019		1,000,000.		

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)

SEE STATEMENT 17

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 1.680 % (b) After 2.130 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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)
VARADERO INTERNATIONAL, LTD.

5a Identifying number, if any
98-0649836

6 Address (including country)
**190 ELGIN AVENUE
 GEORGE TOWN, GRAND CAYMAN KY1-9005 CAYMAN ISLANDS**

5b Reference ID number

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

- 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	01/01/2020		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

12a 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)

SEE STATEMENT 18

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 .160 % (b) After .210 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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) PALESTRA CAPITAL OFFSHORE, LTD.	5a Identifying number, if any
6 Address (including country) 20 GENESIS CLOSE, DMS HOUSE 2ND FLOOR GRAND CAYMAN, CAYMAN ISLANDS KY1-1108 CAYMAN ISLANDS	5b Reference ID number PAL001
7 Country code of country of incorporation or organization CJ	
8 Foreign law characterization (see instructions) CORPORATION	
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	01/01/2020		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)

SEE STATEMENT 19

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 .160 % (b) After .180 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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)
HS GROUP SPONSOR FUND II, LTD.

5a Identifying number, if any

6 Address (including country)
**PO BOX 309
 UGLAND HOUSE, GRAND CAYMAN KY1-1104 CAYMAN ISLANDS**

5b Reference ID number
HSG001

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

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	STMT 20				

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)

SEE STATEMENT 21

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 .160 % (b) After .170 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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)
HG VORA OPPORTUNISTIC CAPITAL FUND (CAYMAN) LP.

5a Identifying number, if any
98-1483688

6 Address (including country)
**89 NEXUS WAY
 CAMANA BAY, GRAND CAYMAN KY1-9009 CAYMAN ISLANDS**

5b Reference ID number

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

- 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	11/14/2019		1,000,000.		

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)

SEE STATEMENT 22

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 .000 % (b) After 1.120 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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**

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
ORANGE COUNTY COMMUNITY FOUNDATION

Identifying number (see instructions)
33-0378778

- 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)
ALPHADYNE INTERNATIONAL FUND, LTD.

5a Identifying number, if any
98-0490241

6 Address (including country)
**P.O. BOX 309 UGLAND HOUSE
 GRAND CAYMAN, CAYMAN ISLANDS KY1-1104**

5b Reference ID number

7 Country code of country of incorporation or organization
CJ

8 Foreign law characterization (see instructions)
CORPORATION

- 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	04/01/2020		1,000,000.		

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)

SEE STATEMENT 23

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 .090 % (b) After .090 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC 351 TRANSACTION
- 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

FORM 926

PART III - INFORMATION REGARDING
TRANSFER OF PROPERTY

STATEMENT 11

CASH

(A) DATE OF TRANSFER	(C) FAIR MARKET VALUE ON DATE OF TRANSFER
04/01/2019	500,000.
09/01/2019	1,000,000.
	<u>1,500,000.</u>

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 12

WINDHAM RISK PREMIA (CAYMAN) FUND LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDTION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: WINDHAM RISK PREMIA (CAYMAN)
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:
DATE: 04/01/2019
PROPERTY TRANSFERRED: CASH - \$500,000

DATE: 09/01/2019
PROPERTY TRANSFERRED: CASH - \$1,000,000

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

WINDHAM RISK PREMIA (CAYMAN) FUND LTD.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: WINDHAM RISK PREMIA (CAYMAN) FUND, LTD.
FEIN: N/A
ADDRESS: UGLAND HOUSE
GRAND CAYMAN, CJ KYI-1104

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
04/01/2019	CASH - \$500,000	COMMON STOCK
09/01/2019	CASH - 1,000,000	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

WINDHAM RISK PREMIA (CAYMAN) FUND LTD.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 13

BROADRIVER III (IRELAND) DAC

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: BROADRIVER III (IRELAND) DAC
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:
DATE: 12/31/2019
PROPERTY TRANSFERRED: CASH - \$220,903

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

BROADRIVER III (IRELAND) DAC

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: BROADRIVER III (IRELAND) DAC
FEIN: N/A
ADDRESS: 32 MOLESWORTH STREET
DUBLIN, IRELAND D02 Y512

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
12/31/2019	CASH - \$220,903	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

BROADRIVER III (IRELAND) DAC

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 14

LSF10 WOLVERINE MIP WE S.A.R.L

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: LSF10 WOLVERINE MIP WE S.A R.L.
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:
DATE: 07/01/2019
PROPERTY TRANSFERRED: CASH - \$183,806

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

LSF10 WOLVERINE MIP WE S.A.R.L

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: LSF10 WOLVERINE MIP WE S.A.R.L
FEIN: N/A
ADDRESS: 33 RUE DU PUIITS ROMAIN
BERTRANGE, LUXEMBOURG L-8070

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
12/31/2019	CASH - \$183,806	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

LSF10 WOLVERINE MIP WE S.A.R.L

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 15

LSF10 SUMMERTIME INVESTMENTS, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: LSF10 SUMMERTIME INVESTMENTS, LTD.
FEIN: 98-1451628

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 12/31/19
PROPERTY TRANSFERRED: CASH - \$308,835

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

LSF10 SUMMERTIME INVESTMENTS, LTD.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: LSF10 SUMMERTIME INVESTMENTS, LTD.
FEIN: 98-1451628
ADDRESS: 7 REED STREET
BERMUDA, BD HM11

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
12/31/19	CASH - \$308,835	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

LSF10 SUMMERTIME INVESTMENTS, LTD.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 16

LONE STAR INTERNATIONAL FINANCE DAC

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: LONE STAR INTERNATIONAL FINANCE DAC
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 12/31/2019
PROPERTY TRANSFERRED: CASH - \$139,060

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

LONE STAR INTERNATIONAL FINANCE DAC

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: LONE STAR INTERNATIONAL FINANCE DAC
FEIN: N/A
ADDRESS: FOURTH FLOOR FITZWILLIAM COURT
IRELAND EI D02 YW24

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
12/31/2019	CASH - \$139,060	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 17

ROW DIVERSIFIED OFFSHORE FUND, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: ROW DIVERSIFIED OFFSHORE FUND, LTD.
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 09/01/2019
PROPERTY TRANSFERRED: CASH - \$1,000,000

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

ROW DIVERSIFIED OFFSHORE FUND, LTD.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: ROW DIVERSIFIED OFFSHORE FUND, LTD.
FEIN: N/A
ADDRESS: PO BOX 309, UGLAND HOUSE
GRAND CAYMAN, CJ KYI-1104

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
09/01/2019	CASH - \$1,000,000	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

ROW DIVERSIFIED OFFSHORE FUND, LTD.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 18

VARADERO INTERNATIONAL, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: VARADERO INTERNATIONAL, LTD.
FEIN: 98-0649836

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 01/01/2020
PROPERTY TRANSFERRED: CASH - \$500,000

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

VARADERO INTERNATIONAL, LTD.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS
1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: VARADERO INTERNATIONAL, LTD.
FEIN: 98-0649836
ADDRESS: 190 ELGIN AVENUE, GEORGE TOWN
GRAND CAYMAN, CJ KY1-9005

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
01/01/2020	CASH - \$500,000	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

VARADERO INTERNATIONAL, LTD.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 19

PALESTRA CAPITAL OFFSHORE, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: PALESTRA CAPITAL OFFSHORE, LTD.
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 01/01/2020
PROPERTY TRANSFERRED: CASH - \$500,000

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

PALESTRA CAPITAL OFFSHORE, LTD.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS
1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: PALESTRA CAPITAL OFFSHORE, LTD.
FEIN: N/A
ADDRESS: 20 GENESIS CLOSE, DMS HOUSE, 2ND FLOOR
GRAND CAYMAN, CJ KY1-1108

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
01/01/2020	CASH - \$500,000	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

PALESTRA CAPITAL OFFSHORE, LTD.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

PART III - INFORMATION REGARDING
TRANSFER OF PROPERTY

STATEMENT 20

CASH

(A) DATE OF TRANSFER	(C) FAIR MARKET VALUE ON DATE OF TRANSFER
12/01/2019	14,547.
01/01/2020	194,566.
	<u>209,113.</u>

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 21

HS GROUP SPONSOR FUND II, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: HS GROUP SPONSOR FUND II, LTD.
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 12/01/2019
PROPERTY TRANSFERRED: CASH - \$14,546.98

DATE: 01/01/2020
PROPERTY TRANSFERRED: CASH - \$194,565.80

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 21

HS GROUP SPONSOR FUND II, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: HS GROUP SPONSOR FUND II, LTD.
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 12/01/2019
PROPERTY TRANSFERRED: CASH - \$14,546.98

DATE: 01/01/2020
PROPERTY TRANSFERRED: CASH - \$194,565.80

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

HS GROUP SPONSOR FUND II, LTD.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: HS GROUP SPONSOR GUND II, LTD.
FEIN: N/A
ADDRESS: PO BOX 309, UGLAND HOUSE
GRAND CAYMAN, CJ KYI-1104

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
12/31/2019	CASH - \$14,546.98	COMMON STOCK
01/01/2020	CASH - \$194,565.80	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

HS GROUP SPONSOR FUND II, LTD.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 22

HG VORA OPPORTUNISTIC CAPITAL FUND (CAYMAN) LP.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION

NAME: HG VORA OPPORTUNISTIC CAPITAL FUND (CAYMAN) LP.
FEIN: N/A

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 11/14/2019
PROPERTY TRANSFERRED: CASH - \$1,000,000

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

HG VORA OPPORTUNISTIC CAPITAL FUND (CAYMAN) LP.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS 1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: HG VORA OPPORTUNISTIC CAPITAL FUND (CAYMAN) LP.
FEIN: 98-1483688
ADDRESS: 89 NEXUS WAY, CAMANA BAY
GRAND CAYMAN, CJ KY1-9009

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
11/14/2019	CASH - \$1,000,000	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

HG VORA OPPORTUNISTIC CAPITAL FUND (CAYMAN) LP.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 23

ALPHADYNE INTERNATIONAL FUND, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION
4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660
FEIN: 33-0378778
TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION
NAME: ALPHADYNE INTERNATIONAL FUND, LTD.
FEIN: 98-0490241

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 03/31/2020
PROPERTY TRANSFERRED: CASH - \$1,000,000

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:
SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):
NOT APPLICABLE

FORM 926

SUPPLEMENTAL PART III INFORMATION
REQUIRED TO BE REPORTED

STATEMENT 23

ALPHADYNE INTERNATIONAL FUND, LTD.

STATEMENT PURSUANT TO 1.351-3(A) BY THE ORANGE COUNTY COMMUNITY FOUNDATION, A
SIGNIFICANT TRANSFEROR.

ORANGE COUNTY COMMUNITY FOUNDATION

4041 MACARTHUR BLVD., SUITE 510

NEWPORT BEACH, CA 92660

FEIN: 33-0378778

TAX YEAR ENDED: JUNE 30, 2020

1. TRANSFEREE FOREIGN CORPORATION

NAME: ALPHADYNE INTERNATIONAL FUND, LTD.

FEIN: 98-0490241

2. THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE: 03/31/2020

PROPERTY TRANSFERRED: CASH - \$1,000,000

3. AGGREGATE FAIR MARKET VALUE AND BASIS OF THE PROPERTY TRANSFERRED:

SEE ABOVE

4. DATE AND CONTROL NUMBER OF ANY APPLICABLE PRIVATE LETTER RULING(S):

NOT APPLICABLE

ALPHADYNE INTERNATIONAL FUND, LTD.

STATEMENT OF PROPERTY TRANSFER PURSUANT TO TREASURY REGULATIONS SECTIONS
1.6038B-1(C) AND 1.6038B-1T(C)

1. TRANSFEROR:

NAME: ORANGE COUNTY COMMUNITY FOUNDATION
FEIN: 33-0378778
ADDRESS: 4041 MACARTHUR BLVD., SUITE 510
NEWPORT BEACH, CA 92660

2. TRANSFER:

A) TRANSFEREE FOREIGN CORPORATION
NAME: ALPHADYNE INTERNATIONAL FUND, LTD.
FEIN: 98-0490241
ADDRESS: PO BOX 309, UGLAND HOUSE
GRAND CAYMAN, CJ KYI-1104

B) THE ORANGE COUNTY COMMUNITY FOUNDATION TRANSFERRED THE FOLLOWING PROPERTY:

DATE	PROPERTY TRANSFERRED	PROPERTY RECEIVED
03/31/2020	CASH - \$1,000,000	COMMON STOCK

3. CONSIDERATION RECEIVED

SEE ABOVE

ALPHADYNE INTERNATIONAL FUND, LTD.

4. PROPERTY TRANSFERRED:

A) ACTIVE BUSINESS PROPERTY:	NOT APPLICABLE
STOCK OR SECURITIES:	NOT APPLICABLE
DEPRECIATED PROPERTY:	NOT APPLICABLE
PROPERTY TO BE LEASED:	NOT APPLICABLE
PROPERTY TO BE SOLD:	NOT APPLICABLE
TRANSFERS TO FSCS:	NOT APPLICABLE
TAINTED PROPERTY:	NOT APPLICABLE
FOREIGN LOSS BRANCH:	NOT APPLICABLE
OTHER INTANGIBLES:	NOT APPLICABLE

5. TRANSFER OF FOREIGN BRANCH WITH PREVIOUSLY DEDUCTED LOSSES:

NOT APPLICABLE