EXTENDED TO APRIL 15, 2024 Form 990-T **Exempt Organization Business Income Tax Return** OMB No. 1545-0047 (and proxy tax under section 6033(e)) , and ending MAY 31, 2023 For calendar year 2022 or other tax year beginning $\,\,JUN\,\,\,1\,,\,\,\,2022$ Go to www.irs.gov/Form990T for instructions and the latest information. Department of the Treasury Internal Revenue Service Open to Public Inspection for 501(c)(3) Organizations Only Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). Check box if name changed and see instructions.) Check hox if Name of organization (address changed. Print LEWIS & CLARK COLLEGE 93-0386858 **B** Exempt under section EGroup exemption number (see instructions) X 501(c)(3 Number, street, and room or suite no. If a P.O. box, see instructions. Type 7220(e) 615 S PALATINE HILL ROAD 408(e) 408A]530(a) City or town, state or province, country, and ZIP or foreign postal code]529(a) [PORTLAND, OR 97219-7879 529A Check box if 608,652,009. C Book value of all assets at end of year an amended return. X 501(c) corporation 501(c) trust 401(a) trust State college/university Other trust Check organization type Н Check if filing only to Claim credit from Form 8941 Claim a refund shown on Form 2439 Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation Enter the number of attached Schedules A (Form 990-T) 2 Yes X No During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter the name and identifying number of the parent corporation. ANDREA DOOLEY 503-768-7801 The books are in care of Telephone number Total Unrelated Business Taxable Income Part I Total of unrelated business taxable income computed from all unrelated trades or businesses (see 161,177. instructions) 2 Reserved 2 161,177. 3 Add lines 1 and 2 3 Charitable contributions (see instructions for limitation rules) 16,018. 4 4 145,159. Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 5 5 Deduction for net operating loss. See instructions 6 6 Total of unrelated business taxable income before specific deduction and section 199A deduction. 7 145,159. Subtract line 6 from line 5 1,000. Specific deduction (generally \$1,000, but see instructions for exceptions) 8 8 9 Trusts. Section 199A deduction. See instructions 9 1,000. Total deductions. Add lines 8 and 9 10 10 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, 11

Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)

Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on

Tax rate schedule or

LHA For Paperwork Reduction Act Notice, see instructions.

Tax on noncompliant facility income. See instructions

Total. Add lines 3 through 6 to line 1 or 2, whichever applies

Tax Computation

Other tax amounts. See instructions

Alternative minimum tax (trusts only)

Part I. line 11 from:

Proxy tax. See instructions

Form 990-T (2022)

144,159.

30,273.

30 273

11

1

2

3

4

5

6

Part II

3

4 5

6

Schedule D (Form 1041)

Form 990-T (2022) Page 2 Part III Tax and Payments Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 1a Other credits (see instructions) 1b General business credit. Attach Form 3800 (see instructions) С 1c Credit for prior year minimum tax (attach Form 8801 or 8827) Total credits. Add lines 1a through 1d 1e 30,273. 2 Subtract line 1e from Part II, line 7 2 Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 3 Form 8866 Other (attach statement) 3 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under 30,273. section 1294. Enter tax amount here 0. 5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) 5 47,257 Payments: A 2021 overpayment credited to 2022 6a 6a 2022 estimated tax payments. Check if section 643(g) election applies 6b 10,000. Tax deposited with Form 8868 6c Foreign organizations: Tax paid or withheld at source (see instructions) 6d Backup withholding (see instructions) Credit for small employer health insurance premiums (attach Form 8941) Other credits, adjustments, and payments: Form 2439 Form 4136 7 Total payments. Add lines 6a through 6g 57 257. 7 8 Estimated tax penalty (see instructions). Check if Form 2220 is attached 8 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed 9 9 26 984. 10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid 10 Enter the amount of line 10 you want: Credited to 2023 estimated tax 0 . 11 Part IV Statements Regarding Certain Activities and Other Information (see instructions) At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority Yes No over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. Enter the amount of tax-exempt interest received or accrued during the tax year Enter available pre-2018 NOL carryovers here \$_ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6. Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions. **Business Activity Code** Available post-2017 NOL carryover 520000 787 135 Did the organization change its method of accounting? (see instructions) If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V Supplemental Information Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign May the IRS discuss this return with Here 04/10/2024 CFO & VP FOR OPERATIONS the preparer shown below (see Signature of officer Title Date instructions)? X Yes Print/Type preparer's name Preparer's signature Date Check PTIN self- employed Paid KAREN A. GRIES KAREN A. GRIES 4/10/24 P00078514 Preparer 39-0859910 BAKER TILLY US, LLP Firm's EIN Use Only 225 S 6TH ST #2300

Phone no. 612.876.4500 Firm's address Form 990-T (2022) 223711 01-16-23

MINNEAPOLIS, MN 55402

FORM 990-T	CONTRIBUTIONS	STATEMENT 1
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VIII LP 26-3180228	N/A	2.
COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VII LP 20-8306306	N/A	10.
NORTH SKY CAPITAL CLEAN GROWTH FUND V LP 83-1650809	N/A	6.
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS IX LP 37-1656529	N/A	2,
PARK STREET CAPITAL NATURAL RESOURCE FUND V LP 45-3001979	N/A	9.
PARK STREET CAPITAL PRIVATE EQUITY FUND IX, LP, 26-1822109	N/A	5.
ENERGY SPECTRUM PARTNERS VII LP, 47-1453458	N/A	142.
WORLD AFFAIRS COUNCIL	N/A	7,500.
TOTAL TO FORM 990-T, PART I, LI	NE 4	7,676.

FORM 990-T	CONTRIBUTIONS SUMMARY		STATEMENT 2
	CONTRIBUTIONS SUBJECT TO 100% LIMIT CONTRIBUTIONS SUBJECT TO 25% LIMIT		
CARRYOVER OF FOR TAX YOU FOR T	TEAR 2018 41,962 TEAR 2019 19,512 TEAR 2020 4,827		
TOTAL CARRY	OVER ENT YEAR 10% CONTRIBUTIONS	83,838 7,676	
	RIBUTIONS AVAILABLE COME LIMITATION AS ADJUSTED	91,514 16,018	
	RIBUTIONS CONTRIBUTIONS S CONTRIBUTIONS	75,496 0 75,496	
ALLOWABLE O	CONTRIBUTIONS DEDUCTION		16,018
TOTAL CONTR	RIBUTION DEDUCTION		16,018

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

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).

501(c)(3) Organizations Only

Name of the organization LEWIS & CLARK COLLEGE					B Employer identification number 93-0386858			
C Unrelated business activity code (see instructions) 520000			D Sequence:	1 of 2			
E Describe the unrelated trade or bu	usiness UBI FROM QUALIFYIN	G INVE	STMENT PARTNERSHII	PS, INTEREST FR	OM HOUSING			
Part I Unrelated Trade or I			(A) Income	(B) Expenses	(C) Net			
1a Gross receipts or sales								
b Less returns and allowances	c Balance	1c						
2 Cost of goods sold (Part III, line	8)	2						
3 Gross profit. Subtract line 2 from	n line 1c	3						
4a Capital gain net income (attach	Schedule D (Form 1041 or Form							
1120)). See instructions		4a	20,924.		20,9			
b Net gain (loss) (Form 4797) (atta	ch Form 4797). See instructions)	4b	89,361.		89,3			
c Capital loss deduction for trusts		4c						
5 Income (loss) from a partnership								
statement) STATEMENT 3		5	557,994.		557,9			
		6						
	e (Part V)	7						
8 Interest, annuities, royalties, and	d rents from a controlled							
organization (Part VI)		8						
9 Investment income of section 5								
organizations (Part VII)		9						
	e (Part VIII)	10						
		11						
	attach statement) STMT 4	12	27,814.		27,8			
13 Total. Combine lines 3 through		13	696,093.		696,0			
	th the unrelated business in	come			ons must be			
	tors, and trustees (Part X)				1			
2 Salaries and wages					2			
3 Repairs and maintenance					3			
					4			
5 Interest (attach statement). See	instructions				5			
6 Taxes and licenses				<u>.</u>	8,7			
7 Depreciation (attach Form 4562). See instructions		7					
8 Less depreciation claimed in Pa	rt III and elsewhere on return		8a	8	Bb			
9 Depletion					9			
10 Contributions to deferred comp	ensation plans			<u>1</u>	0			
11 Employee benefit programs				<u>1</u>	1			
12 Excess exempt expenses (Part	VIII)			<u>1</u>	2			
13 Excess readership costs (Part I)	9			<u>1</u>	3			
14 Other deductions (attach staten	nent)		SEE STATEMENT	⁵ 1	8,6			
15 Total deductions. Add lines 1 t	hrough 14			<u>1</u>	5 17,4			
16 Unrelated business income before	ore net operating loss deduction. Su	ıbtract li	ne 15 from Part I, line 13	3,				
column (C)				1	6 678,6			
17 Deduction for net operating loss	s. See instructions		STMT 6	STMT 9 1	7 542,9			
	come. Subtract line 17 from line 16				8 135,7			
I HA For Paperwork Reduction Ac	t Notice see instructions			Scho	edule A (Form 990-T)			

223741 01-16-23

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0	1	~	\sim	

Part	III Cost of Goods Sold Enter meth	od of inventory valuation	on		Page Z
1	Inventory at beginning of year			1	_
2	Purchases				
3	Cost of labor			l l	
4	Additional section 263A costs (attach statement)			4	
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter h	ere and in Part I, line 2		8	
9	Do the rules of section 263A (with respect to property p				Yes No
Part	· · · · · · · · · · · · · · · · · · ·				
1	Description of property (property street address, city, st	ate, ZIP code). Check i	f a dual-use. See instr	uctions.	
	A				
	B				
	C				
	<u> </u>	Α	В	С	D
2	Rent received or accrued	A	В		<u> </u>
a	From personal property (if the percentage of				
u	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)				
С	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c columns A	through D. Enter here a	and on Part I, line 6, co	olumn (A)	0.
	Deductions directly connected with the income				
4	in lines 2(a) and 2(b) (attach statement)				
					0
5 Part	Total deductions. Add line 4 columns A through D. Ent V Unrelated Debt-Financed Income (se	ter here and on Part I, li	ne 6, column (B)		0.
1	Description of debt-financed property (street address, c	,	pook if a dual upa. Saa	instructions	
'	A	ity, state, ZIP codej. Gr	ieck ii a duai-use. See	IIISTRUCTIONS.	
	В				
	c \square				
	D				
		Α	В	С	
2	Gross income from or allocable to debt-financed				
	property				
3	Deductions directly connected with or allocable				
	to debt-financed property				
а	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
С	Total deductions (add lines 3a and 3b,				
	columns A through D)				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6		1.11. 7		0.
8	Total gross income (add line 7, columns A through D).	∟nter nere and on Part	i, line /, column (A)		U.
0	Allegable deducations Multiply line Calbulling C	Τ	I		
9 10	Allocable deductions. Multiply line 3c by line 6 Total allocable deductions. Add line 9, columns A thro	Jugh D. Enter here and	on Part Llino 7, colur	nn (R)	0.
11	Total dividends-received deductions included in line				0.
<u></u>					

Schedule A (Form 990-T) 2022 Page 3

Part	VI Interest, Annu	<u>.</u> uities, Ro	oyalties, and Re	ents fror	n Control	led Or	ganizations	S (se	e instruct	ions)		Page 3
		-					Exempt Control	,				
	Name of controlle organization	1 ' ' 1		3. Net unrelated 4. Total		al of specified nents made that is included controlling orgition's gross in		rt of colur included olling orga	d in the janiza-		ductions directly onnected with ome in column 5	
(1)									_			
(2)												
(3)												
(4)												
			No	nexempt (Controlled O	rganizati	ions					
7	. Taxable Income	ir	Net unrelated ncome (loss) e instructions)		otal of specif syments mad		10. Part of that is incontrolling gross	luded i	n the ation's		conn	ections directly ected with in column 10
(1)												
(2)												
(3)												
(4)												
Tatala							Add colum Enter here line 8, c	and on	Part I,	Ente	er here	mns 6 and 11. e and on Part I, column (B)
Totals Part	VII Investment	Income	of a Section 50	1(c)(7) ((9) or (17)	Organ	ization (s	aa inati				0.
- uit		cription of		1(0)(1), (2. Amou		3. Deduction		ructions) 4. Set-	acidos	5	Total deductions
	,, 500.	onpaion or			incor		directly conne (attach stater	ected	(attach st		nt)	and set-asides add cols 3 and 4)
(1)												
(2)												
(3)												
(4)												
Totals					Add amor column 2 here and o line 9, colu	. Enter n Part I,					h	Add amounts in column 5. Enter ere and on Part I, ne 9, column (B)
Part	VIII Exploited E	xempt A	ctivity Income,	Other 1	Than Adve	ertising	g Income (see ins	tructions)			
1	Description of exploite	ed activity:	<u>-</u>						ĺ			
2	Gross unrelated busin	•		ness. Ente	r here and o	n Part I,	line 10, columi	n (A)		2		
3	Expenses directly con					,	•	. , .				
	line 10, column (B)		•					,		3		
4	Net income (loss) from											
	lines 5 through 7									4		
5	Gross income from ac									5		
6	Expenses attributable									6		
7	Excess exempt expen											
	4 Enter here and an F	Dort II lina	10							,		

Schedule A (Form 990-T) 2022

Page	

Part	IX Advertising Income					Page 4
1	Name(s) of periodical(s). Check box if reporting t	wo or more peri	odicals on a	consolidated hasis	3	
•	A	.wo or more pen	oulcais on a	CONSUMATED DASIS	o.	
	B					
	c					
	D					
Enter a	amounts for each periodical listed above in the cor	rresponding colu	ımn.			
			Α	В	С	D
2	Gross advertising income					
	Add columns A through D. Enter here and on Pa	art I, line 11, colu	ımn (A)			0.
а						
3	Direct advertising costs by periodical					
а	Add columns A through D. Enter here and on Pa	art I, line 11, colu	ımn (B)			0.
4	Advertising gain (loss). Subtract line 3 from line					
	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column in					
	line 4 showing a loss or zero, do not complete					
	lines 5 through 7, and enter zero on line 8					
5	Readership costs					
6	Circulation income					
7	Excess readership costs. If line 6 is less than					
	line 5, subtract line 6 from line 5. If line 5 is less					
	than line 6, enter zero					
8	Excess readership costs allowed as a					
	deduction. For each column showing a gain on					
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the great		columns to	ntal or zero here an	d on	
_	Part II, line 13					0.
Part	X Compensation of Officers, Direct	tors. and Tr	ustees (see instructions)		
		•	,		3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
(1)					%	
(2)					%	
(3)					%	
(4)					%	
<u>.,</u>					, ,,	
Total	Enter here and on Part II, line 1					0.
Part		netructions)				
	ZE GEF	ristructions _j				

			
FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSH	IPS	STATEMENT 3
DESCRIPTION			NET INCOME OR (LOSS)
MULTIPLE K-1S - SEE (LOSS)	FOOTNOTES - ORDINARY BUSINESS IN	COME	557,994
FOTAL INCLUDED ON SO	CHEDULE A, PART I, LINE 5		557,994
FORM 990-T (A)	OTHER INCOME		STATEMENT 4
DESCRIPTION			AMOUNT
INTEREST FROM HOUSI	NG LOANS MADE TO EMPLOYEES	•	27,814
TOTAL TO SCHEDULE A	27,814		
FORM 990-T (A) DESCRIPTION	OTHER DEDUCTIONS		STATEMENT 5
	~		
TAX PREPARATION FEE;	S		8,646
TOTAL TO SCHEDULE A	, PART II, LINE 14		8,646
FORM 990-T (A)	POST 2017 NOL SCHEDULE		STATEMENT 6
PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORW POST 2017	
787,135.	542,947.		244,188.

STATEMENT 7 FORM 990-T DESCRIPTION OF ORGANIZATION'S UNRELATED BUSINESS ACTIVITY SCHEDULE A

UBI FROM QUALIFYING INVESTMENT PARTNERSHIPS, INTEREST FROM HOUSING LOANS

TO FORM 990-T, SCHEDULE A, LINE E

990-T SCH A	POST-201	7 NET OPERATING	LOSS DEDUCTION	STATEMENT 8
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
05/31/19	337,659.	20,922.	316,737.	316,737.
05/31/20	192,579.	0.	192,579.	192,579.
05/31/21	277,819.	0.	277,819.	277,819.
NOL CARRYOV	ER AVAILABLE THIS	YEAR	787,135.	787,135.

SCH A (990-T)	SCHEDULE A NOL DETAIL	STATEMENT 9
TAXABLE INCOME FRO	M ALL ENTITIES	704,124.
THIS ENTITIES PORT	ION OF TAXABLE INCOME	678,684.
	ENTAGE OF PRE-2018 NET OPERATING LOSS WED PRE-2018 NET OPERATING LOSS	96.39% °.
TAXABLE INCOME AFT	ER PRE-2018 NET OPERATING LOSS ION	678,684. 542,947.
POST-2017 AVAILABLE LESSER OF POST-201	E 7 NET OPERATING LOSS OR 80% LIMITATION	787,135. 542,947.

SCHEDULE D (Form 1120)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T. Go to www.irs.gov/Form1120 for instructions and the latest information.

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2022

Name				Empl	oyer identification number
LEWIS & CLARK COLLEGE				93-	0386858
Did the corporation dispose of any investme	nt(s) in a qualified opportur	nity fund during the tax y	ear?		Yes X No
If "Yes," attach Form 8949 and see its instru					
Part I Short-Term Capital Ga	ins and Losses - Ass	ets Held One Year	or Less		
See instructions for how to figure the amounts	(d)	(e)	(g) Adjustments to ga	ain	(h) Gain or (loss)
to enter on the lines below.	Proceeds	Cost	or loss from Form(s) 89	949,	Subtract column (e) from column (d) and combine the
This form may be easier to complete if you round off cents to whole dollars.	(sales price)	(or other basis)	Part I, line 2, column	(g)	result with column (g)
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					-10.
4 Short-term capital gain from installment sales	s from Form 6252, line 26 or 3	7		4	
5 Short-term capital gain or (loss) from like-kir				5	
6 Unused capital loss carryover (attach comput	ation)			6	()
7 Net short-term capital gain or (loss). Combir	e lines 1a through 6 in columr	ı h		7	-10.
Part II Long-Term Capital Gai	ins and Losses - Ass	ets Held More Tha	n One Year		
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 ga or loss from Form(s) 89 Part II, line 2, column	949,	(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					20,934.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

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

12 Long-term capital gain from installment sales from Form 6252, line 26 or 37

13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)

17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)

18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns

Schedule D (Form 1120) 2022

20,934.

20,924.

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12

13

14

15

16

17

Form(s) 8949 with **Box F** checked ...

11 Enter gain from Form 4797, line 7 or 9

Part III Summary of Parts I and II

14 Capital gain distributions

Form **8949**

Department of the Treasury Internal Revenue Service

Sales and Other Dispositions of Capital Assets

Go to www.irs.gov/Form8949 for instructions and the latest information. File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2022

Attachment Sequence No. 124

Name(s) shown on return

LEWIS & CLARK COLLEGE

Social security number or taxpayer identification no.

93-0386858

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute
statemént will have the same informatión as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your
<u>oroker and</u> may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need \perp (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS (C) Short-term transactions not reported to you on Form 1099-B 1 Adjustment, if any, to gain or (d) (h) (c) (e) loss. If you enter an amount Proceeds Description of property Date sold or Cost or other Gain or (loss). Date acquired in column (g), enter a code in (sales price) basis. See the Subtract column (e) (Example: 100 sh. XYZ Co.) (Mo., day, yr.) disposed of column (f). See instructions. Note below and from column (d) & (Mo., day, yr.) (g) Amount of see Column (e) in combine the result Code(s) with column (g) the instructions adjustment COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS IX LP 37-1656529 -4. COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS VIII LP 26-3180228 -3. COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VII LP 20-8306306 -1. NORTH SKY CAPITAL CLEAN GROWTH FUND V LP 83-1650809 -2. 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

223011 10-24-22 LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked)

Form 8949 (2022)

-10.

Attachment Sequence No. 12A Page 2

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

LEWIS & CLARK COLLEGE

93-0386858

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

(E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	on Form 1099-B (c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the Note below and	loss. If y in column column (f	nt, if any, to gain or ou enter an amount (g), enter a code in). See instructions.	(h) Gain or (loss). Subtract column (e) from column (d) &
		(IVIO., day, yr.)		see Column (e) in the instructions	(f) Code(s)	(g) Amount of adjustment	combine the result with column (g)
COMMONFUND CAPITAL							
INTERNATIONAL PARTNERS VI							
LP 20-8306365							3.
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS IX LP							
37-1656529							32.
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS VII LP							
51-0605779							6,783.
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS VIII LP							
26-3180228							545.
COMMONFUND CAPITAL PRIVATE							
EQUITY PARTNERS VII LP							
20-8306306							13,580.
NORTH SKY CAPITAL CLEAN							
GROWTH FUND V LP 83-1650809							-2.
PARK STREET CAPITAL PRIVATE							
EQUITY FUND IX LP							
26-1822109							-7.
2 Totals. Add the amounts in colun	nne (d) (a) (a) a	nd (b) (subtract					
negative amounts). Enter each to							
Schedule D, line 8b (if Box D abo		-					
above is checked), or line 10 (if E						1	20,934.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

3012 10-24-22 Form **8949** (2022)

Form **4797**

Department of the Treasury Internal Revenue Service

Name(s) shown on return

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

Identifying number LEWIS & CLARK COLLEGE 93-0386858 1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 1a b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of 1b c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS 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) (f) Cost or other (e) Depreciation (g) Gain or (loss) (b) Date acquired (C) Date sold (a) Description (d) Gross sales 2 basis, plus allowed or Subtract (f) from the of property (mo., day, yr.) (mo., day, yr.) price allowable since improvements and sum of (d) and (e) acquisition expense of sale Gain, if any, from Form 4684, line 39 3 Section 1231 gain from installment sales from Form 6252, line 26 or 37 4 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5 5 Gain, if any, from line 32, from other than casualty or theft 6 6 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows 7 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. 8 Nonrecaptured net section 1231 losses from prior years. See instructions 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 Part II Ordinary Gains and Losses (see instructions) Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): SEE STATEMENT 11 Loss, if any, from line 7 11 Gain, if any, from line 7 or amount from line 8, if applicable 12 12 Gain, if any, from line 31 13 13 14 Net gain or (loss) from Form 4684, lines 31 and 38a 14 Ordinary gain from installment sales from Form 6252, line 25 or 36 15 Ordinary gain or (loss) from like-kind exchanges from Form 8824 16 16 89,361. 17 Combine lines 10 through 16 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines 18 a and b below. For individual returns, complete lines a and b below. 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), 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), Part I, line 4 18b

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2022)

Part III Gain From Disposition of Property	y Und	er Sections 1245, 12	50, 1252,	125	54, and 1255 (see	instructions)
19 (a) Description of section 1245, 1250, 1252, 1254, o	or 1255	property:			(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
_A						
<u>B</u>						
C						
_ D						
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	3	Property C	Property D
20 Gross sales price (Note: See line 1a 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					
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 of	olumne	A through D through line 20	Oh hefore a	oina	to line 30	
	Oldiffilis	A through b through line 20		onig	10 1110 00.	
30 Total gains for all properties. Add property columns	A throu	igh D, line 24			30	
31 Add property columns A through D, lines 25b, 26g,	27c, 28	b, and 29b. Enter here and	on line 13		31	
32 Subtract line 31 from line 30. Enter the portion from	casualt	ty or theft on Form 4684, lin	ne 33. Enter	the	portion	
from other than casualty or theft on Form 4797, line Part IV Recapture Amounts Under Section	6	0 and 280E(b)(2) Who	n Busins	<u></u>	32 Jso Drops to 50%	orloss
Part IV Recapture Amounts Under Section (see instructions)	115 17		n busine	55 (use props to 50%	or Less
(CCC I I CARGOTTO)					(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allo	wahle ir	n prior vears	Γ	33		(), (
24 D		T prior yours	····	34		
35 Recapture amount. Subtract line 34 from line 33. Se				35		

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

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).

501(c)(3) Organizations Only

A N	lame of the organization LEWIS & CLARK COLLEGE	B Employer identification number 93-0386858				
с ц	Inrelated business activity code (see instructions) 720000			D Sequence:	2 of 2	
E 0	Describe the unrelated trade or business	ITS				
	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net	
1a	Gross receipts or sales					
b	Less returns and allowances c Balance	1c				
2	Cost of goods sold (Part III, line 8)	2				
3	Gross profit. Subtract line 2 from line 1c	3				
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form					
	1120)). See instructions	4a				
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b				
С	Capital loss deduction for trusts	4c				
5	Income (loss) from a partnership or an S corporation (attach					
	statement)	5				
6	Rent income (Part IV)	6	59,397.	33,957.	25,440.	
7	Unrelated debt-financed income (Part V)	7				
8	Interest, annuities, royalties, and rents from a controlled					
	organization (Part VI)	8				
9	Investment income of section 501(c)(7), (9), or (17)					
	organizations (Part VII)	9				
10	Exploited exempt activity income (Part VIII)	10				
11	Advertising income (Part IX)	11				
12	Other income (see instructions; attach statement)	12				
13	Total. Combine lines 3 through 12	13	59,397.	33,957.	25,440.	
Pai	directly connected with the unrelated business in		limitations on dedu	ctions. Deduction	s must be	
1	Compensation of officers, directors, and trustees (Part X)					
2	Salaries and wages					
3	Repairs and maintenance					
4	Bad debts					
5	Interest (attach statement). See instructions					
6	Taxes and licenses			6		
7	Depreciation (attach Form 4562). See instructions					
8	Less depreciation claimed in Part III and elsewhere on return			8b		
9	Depletion			9		
10	Contributions to deferred compensation plans					
11	Employee benefit programs					
12	Excess exempt expenses (Part VIII)					
13	Excess readership costs (Part IX)					
14	Other deductions (attach statement)					
15					0.	
16	Unrelated business income before net operating loss deduction. S				05 443	
	column (C)				25,440.	
17	Deduction for net operating loss. See instructions				0.	
18	Unrelated business taxable income. Subtract line 17 from line 10	ö			25,440.	
LHA	For Paperwork Reduction Act Notice, see instructions.			Schedu	le A (Form 990-T) 2022	

Page	•

	ule A (Form 990-T) 2022				Page 2
Part		od of inventory valuation	on		
1	Inventory at beginning of year				
2	Purchases			2	
3	Cost of labor			3	
4	Additional section 263A costs (attach statement)			4	
5	Other costs (attach statement)			5	
6	Total. Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter h	ere and in Part I, line 2		8	
9	Do the rules of section 263A (with respect to property p				Yes No
Part					
1	Description of property (property street address, city, st	•	-		
-	A CONFERENCES & EVENTS 615 S PALATINE	· ·			
	В	,	,		
	c 🗆				
	D			•	
		A	В	<u> </u>	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)	59,397.			
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)	0.			
С	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D	59,397.			
4 <u>5</u> Part 1	Total deductions. Add line 4 columns A through D. En V Unrelated Debt-Financed Income (se Description of debt-financed property (street address, c	ee instructions)			33,957.
	c \square				
	D				
		Α	В	С	D
2	Gross income from or allocable to debt-financed		ь		<u> </u>
_					
•	property				
3	Deductions directly connected with or allocable				
	to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
С	Total deductions (add lines 3a and 3b,				
	columns A through D)				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	9/
7	Gross income reportable. Multiply line 2 by line 6		, -		,
8	Total gross income (add line 7, columns A through D).	Enter here and on Part	L line 7 column (Δ)		0.
-	. Saa. g. Soo moomo (add into 1, columno A tillough b).	Lines Here and off I all	,o <i>r</i> , column (A)		
9	Allocable deductions. Multiply line 3c by line 6	Γ	T		
9 10	Total allocable deductions. Add line 9, columns A thro	ough D. Enter here and	on Port Llino 7 only	an (P)	0.
					0.
11	Total dividends-received deductions included in line	10			υ.

	ule A (Form 990-T) 2022											Page 3
Part	VI Interest, Annu	uities, R	oyalties, and Re	ents fror	n Control	led Or	ganizations	S (s	ee instruct	ions)		
						E	xempt Contro	lled Or	ganization	s		
	1. Name of controlle	d	2. Employer	3. Net	let unrelated 4. Total		al of specified		art of colur		6. Deductions directly	
	organization		identification		ne (loss)	payn	nents made		s included rolling orga			onnected with
			number	(see ins	structions)				s gross inc		inc	ome in column 5
(1)												
(2)												
(3)												
(4)												
			No	nexempt C	Controlled Or	ganizati	ons					
7	. Taxable Income	8.	Net unrelated	9. To	otal of specif	ied	10. Part			11.	. Ded	uctions directly
		ir	come (loss)	pa	yments mad	е	that is inc				conr	nected with
		(see	e instructions)					incon		in	income in column 10	
(1)												
(2)												
(3)												
(4)												
							Add colum	nns 5 a	and 10.	Add	d colu	umns 6 and 11.
							Enter here		,	Enter here and on Part I,		
							line 8, o	columr	1 (A)		iine 8	s, column (B)
Totals									0.			0.
Part	VII Investment	Income	of a Section 50	1(c)(7), (9), or (17)	Orgar	nization (s	ee ins	tructions)			
	1. Desc	cription of	income		2. Amou		3. Deduction	ons	4. Set-	asides	5.	. Total deductions
					incon	ne	directly conn		(attach st	ateme		and set-asides (add cols 3 and 4)
							(attach stater	nent)				
(1)												
(2)												
(3)												
(4)												
					Add amou column 2.							Add amounts in column 5. Enter
					here and or						r	nere and on Part I,
					line 9, colu	ımn (A)						line 9, column (B)
Totals						0.						0.
Part	VIII Exploited E	xempt A	Activity Income,	Other 1	Than Adve	ertising	g Income (see in	structions)			
1	Description of exploite	ed activity:										
2	Gross unrelated busin	ess incom	e from trade or busir	ness. Ente	r here and or	n Part I,	line 10, colum	n (A)		2		
3	Expenses directly con	nected wit	h production of unre	elated busi	ness income	e. Enter h	nere and on Pa	art I,				
	line 10, column (B)									3		
4	Net income (loss) from	n unrelated	trade or business.	Subtract lir	ne 3 from line	e 2. If a 🤉	gain, complete					
	lines 5 through 7									4		
5	Gross income from ac	tivity that	s not unrelated busi	ness incor	ne					5		
6	Expenses attributable									6		
7	Excess exempt expen											
	4. Enter here and on F	Part II, line	12							7		

Schedule A (Form 990-T) 2022

Part	IX Advertising Income				g
1	Name(s) of periodical(s). Check box if report	ing two or more periodicals on a c	onsolidated basis.		
	Α				
	В				
	c				
	D				
Enter a	amounts for each periodical listed above in the			T -	
		A	В	С	D
2	Gross advertising income	•			0.
_	Add columns A through D. Enter here and o	n Part I, line 11, column (A)			
а 3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and o	Part Lline 11 column (B)		1	0.
u	Add coldmile At through D. Enter here and o	(D)			
4	Advertising gain (loss). Subtract line 3 from	line			
	2. For any column in line 4 showing a gain,				
	complete lines 5 through 8. For any column	in			
	line 4 showing a loss or zero, do not comple	ete			
	lines 5 through 7, and enter zero on line 8 .				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is I than line 6, enter zero				
8	Excess readership costs allowed as a				
	deduction. For each column showing a gain	I			
	line 4, enter the lesser of line 4 or line 7	· · · · · · · · · · · · · · · · · · ·			
а	Add line 8, columns A through D. Enter the				
Part	Part II, line 13	irectors and Trustees /			0.
rait	Compensation of Officers, D			3. Percentage	4. Compensation
	1. Name	2. Title	I	of time devoted	attributable to
	i. Name	Z. Hile	"	to business	unrelated business
(1)				%	
(2)				%	
(3)				%	
(4)				%	
	I. Enter here and on Part II, line 1				0.
Part	XI Supplemental Information (s	see instructions)			

FORM 990-T (A) DEDUCTION	S CONNECTED WITH RENTA	L INCOME	STATEMENT 10
DESCRIPTION	ACTIVIT NUMBER	· -	TOTAL
CONFERENCE AND EVENT DEDUC	TIONS	23,269.	
· ·	- SUBTOTAL - 1	,	33,957.
TOTAL TO FORM 990-T, SCHED	ULE A, PART IV, LINE 4	ŀ	33,957.

FORM 4797		ORDINARY	GAINS AND	LOSSES	STA	STATEMENT 11		
DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS		
COMMONFUND								
CAPITAL NATURAL								
RESOURCES PARTNERS IX LP								
37-1656529						6,67		
COMMONFUND						,		
CAPITAL NATURAL								
RESOURCES								
PARTNERS VII LP								
51-0605779 COMMONFUND						30:		
CAPITAL NATURAL								
RESOURCES								
PARTNERS VIII LP								
26-3180228						32		
COMMONFUND								
CAPITAL PRIVATE								
EQUITY PARTNERS /II LP 20-8306306						29		
ORTH SKY CAPITAL								
CLEAN GROWTH FUND								
7 LP 83-1650809						2,31		
PARK STREET								
CAPITAL NATURAL								
RESOURCE FUND V LP 45-3001979						4,62		
PARK STREET						4,02		
CAPITAL PRIVATE								
EQUITY FUND IX LP								
26-1822109						69		
BLACKSTONE REAL								
ESTATE PARTNERS IX TE 1 LP								
33-2580229						-3		
ENERGY SPECTRUM								
PARTNERS VII LP								
17-1453458						74,16		
יגם 1707 איר. דר	סיי דד דיי	TE 10				89,36		
TOTAL TO 4797, PA	кт тт, птг	NE TO				09,36		

SCHEDULE D (Form 1120)

Department of the Treasury

Capital Gains and Losses

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

Go to www irs nov/Form 1120 for instructions and the latest information

OMB No. 1545-0123

Internal Revenue Service	G0	to www.irs.gov/Form i izu	for instructions and the fat	est information.		
Name					Empl	oyer identification number
LEWIS & CLARK	COLLEGE				93-	0386858
Did the corporation dispos	•					Yes X No
If "Yes," attach Form 8949				•		
		s and Losses - Ass	ets Held One Year	or Less		1
See instructions for how to fix to enter on the lines below. This form may be easier to con	mplete if you	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to g or loss from Form(s) 89 Part I, line 2, column	949,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the
round off cents to whole dollar	rs.	((0. 0	,	(9)	result with column (g)
1a Totals for all short-term to reported on Form 1099-B was reported to the IRS a have no adjustments (see However, if you choose to transactions on Form 894 blank and go to line 1b	for which basis nd for which you instructions). o report all these					
1b Totals for all transactions	reported on					
Form(s) 8949 with Box A	checked					
2 Totals for all transactions Form(s) 8949 with Box B	·					
3 Totals for all transactions	reported on					
Form(s) 8949 with Box C	checked					-10.
4 Short-term capital gain from	om installment sales fi	rom Form 6252, line 26 or 37	7		4	
5 Short-term capital gain or					5	
6 Unused capital loss carry					6	
7 Net short-term capital gai	n or (loss). Combine	lines 1a through 6 in column	h		7	-10.
Part II Long-Ter	m Capital Gain	s and Losses - Ass	ets Held More Tha	n One Year		
See instructions for how to fig to enter on the lines below.	^	(d) Proceeds	(e) Cost	(g) Adjustments to g		(h) Gain or (loss) Subtract column (e) from
This form may be easier to corround off cents to whole dollar	mplete if you rs.	(sales price)	(or other basis)	Part II, line 2, column	(g)	column (d) and combine the result with column (g)
8a Totals for all long-term tra on Form 1099-B for which reported to the IRS and for no adjustments (see instrify you choose to report all on Form 8949, leave this line 8b	n basis was or which you have uctions). However, these transactions					
8b Totals for all transactions	reported on					
Form(s) 8949 with Box D	checked					
9 Totals for all transactions	·					
Form(s) 8949 with Box E	checked					
10 Totals for all transactions	·					
Form(s) 8949 with Box F					1	20,934.
11 Enter gain from Form 479					11	
12 Long-term capital gain from	om installment sales fi	rom Form 6252, line 26 or 37	7		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 gair			ıh		15	20,934.
	of Parts I and				1	T
16 Enter excess of net short-					16	
17 Net capital gain. Enter exc					17	20,924.
18 Add lines 16 and 17. Enter	er here and on Form 1	120, page 1, line 8, or the app	olicable line on other return	S	18	20,924.
Note: If losses exceed gai	ns, see Capital Losse	es in the instructions.				

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule D (Form 1120) 2022

LHA

Form **8949**

Department of the Treasury Internal Revenue Service

Sales and Other Dispositions of Capital Assets

Go to www.irs.gov/Form8949 for instructions and the latest information. File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2022

Attachment Sequence No. 126

Name(s) shown on return

LEWIS & CLARK COLLEGE

Social security number or taxpayer identification no.

93-0386858

Before you check Box A, B, or C belo statement will have the same informa broker and may even tell you which b	tion as Form 109	you received any 99-B. Either will s	/ Form(s) 1099-B c show whether you	or substitute statem r basis (usually you	nent(s) fron r cost) was	n your broker. A su s reported to the IF	bstitute IS by your
Part I Short-Term. Transacti		al assets you held	1 year or less are ger	nerally short-term (see	instruction	s). For long-term	
transactions, see page 2. Note: You may aggregate all codes are required. Enter the							
You must check Box A, B, or C below. Of If you have more short-term transactions than will	fit on this page for on	e or more of the boxes	s, complete as many forn	ns with the same box che	cked as you n	eed.	each applicable box.
(A) Short-term transactions rep	,	•	•	,	Note ab	ove)	
(B) Short-term transactions rep	,	,	· ·	eported to the IRS			
X (C) Short-term transactions no	·			T	Adiustman	t if any to gain ar	
1 (a)	(b)	(c)	(d) Proceeds	(e) Cost or other		nt, if any, to gain or ou enter an amount	(h) Gain or (loss).
Description of property (Example: 100 sh. XYZ Co.)	Date acquired	Date sold or disposed of	(sales price)	basis. See the	in column	(g), enter a code in	Subtract column (e)
(Example: 100 St. X12 Co.)	(Mo., day, yr.)	(Mo., day, yr.)		Note below and). See instructions.	from column (d) &
		(wo., day, yr.)		see <i>Column (e)</i> in the instructions	(f) Code(s)	(g) Amount of adjustment	combine the result with column (g)
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS IX LP							
37-1656529							<4.>
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS VIII LP							
26-3180228							<3.>
COMMONFUND CAPITAL PRIVATE							
EQUITY PARTNERS VII LP							
20-8306306							<1.>
NORTH SKY CAPITAL CLEAN							
GROWTH FUND V LP 83-1650809							<2.>

adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

223011 10-24-22 LHA For Paperwork Reduction Act Notice, see your tax return instructions.

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your

Form **8949** (2022)

Attachment Sequence No. 12A Page 2

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

Social security number or taxpayer identification no.

LEWIS & CLARK COLLEGE

93-0386858

statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your
broker and may even tell you which box to check.
Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions,
see page 1.
Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or
codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).
You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box.
If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

(E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

(F) I ong-term transactions not reported to you on Form 1099-B

(F) Long-term transactions not (a) Description of property	(b) Date acquired	(c) Date sold or	(d) Proceeds	(e) Cost or other	loss. If y	nt, if any, to gain or ou enter an amount	(h) Gain or (loss).
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	disposed of	(sales price)	basis. See the Note below and	column (f	(g), enter a code in . See instructions.	Subtract column (e from column (d) &
		(Mo., day, yr.)		see Column (e) in the instructions	(f) Code(s)	(g) Amount of adjustment	combine the result with column (g)
COMMONFUND CAPITAL							
INTERNATIONAL PARTNERS VI							
LP 20-8306365							3.
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS IX LP							
37-1656529							32.
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS VII LP							
51-0605779							6,783.
COMMONFUND CAPITAL NATURAL							
RESOURCES PARTNERS VIII LP							
26-3180228							545.
COMMONFUND CAPITAL PRIVATE							
EQUITY PARTNERS VII LP							
20-8306306							13,580.
NORTH SKY CAPITAL CLEAN							
GROWTH FUND V LP 83-1650809							<2.>
PARK STREET CAPITAL PRIVATE							
EQUITY FUND IX LP							
26-1822109							<7.>
2 Totals. Add the amounts in colum	nns (d), (e), (d), ai	nd (h) (subtract					
negative amounts). Enter each tot							
Schedule D, line 8b (if Box D abo		-					
concade b, mic ob (ii box b abo		necked)					20,934.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

Form **8949** (2022)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

Attach to your tax return. Go to www.irs.gov/Form4797 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name(s) shown on return Identifying number

								, ,
LEW	IS & CLARK COLLEGE							93-0386858
1a	Enter the gross proceeds from sales	or exchanges rep	oorted to you for	2022 on Form(s)	1099-B or 1099-S			
	(or substitute statement) that you are						1a	
b	Enter the total amount of gain that yo	ou are including o	on lines 2, 10, ar	nd 24 due to the pa	artial dispositions o	of		
	MACRS assets						1b	
С	Enter the total amount of loss that yo	ou are including o	n lines 2 and 10	due to the partial	dispositions of MA	ACRS		
Da	assets Irt I Sales or Exchanges of	Property He	ed in a Trade	or Rusiness	and Involunta	ry Conver	l 1c	From Other
Га	Than Casualty or Thef					-	510115	rioiii Otilei
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 of basis, plu improvements expense of	s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
3	Gain, if any, from Form 4684, line 39						3	
4	Section 1231 gain from installment s	ales from Form 6	252, line 26 or 3	37			4	
5	Section 1231 gain or (loss) from like-l	kind exchanges f	rom Form 8824				5	
6	Gain, if any, from line 32, from other	,					6	
7	Combine lines 2 through 6. Enter the	gain or (loss) her	re and on the ap	propriate line as fo	ollows		7	
	line 10, or Form 1120-S, Schedule K, Individuals, partners, S corporation from line 7 on line 11 below and skip 1231 losses, or they were recaptured the Schedule D filed with your return	n shareholders, a lines 8 and 9. If I I in an earlier yea	and all others. ine 7 is a gain a r, enter the gain	If line 7 is zero or a nd you didn't have from line 7 as a lo	any prior year sec	tion		
8	Nonrecaptured net section 1231 loss	os from prior vos	re Soo instructi	one			8	
9	Subtract line 8 from line 7. If zero or l				ne 7 on line 12 hel		8	
Ŭ	line 9 is more than zero, enter the am	•	•	•				
	capital gain on the Schedule D filed						9	
Da	rt II Ordinary Gains and	•						
1 6	Ordinary dams and	LO33e3 (see in	structions)					
10	Ordinary gains and losses not include	ded on lines 11 th	rough 16 (includ	de property held 1	year or less):			
SEI	E STATEMENT 12							
							1	
							11	(
12	Gain, if any, from line 7 or amount from						12	
13	Gain, if any, from line 31						13	
14	Net gain or (loss) from Form 4684, lin						14	
15	Ordinary gain from installment sales						15	
16	Ordinary gain or (loss) from like-kind						16	00 261
							17	89,361.
18	For all except individual returns, enter a and b below. For individual returns,			appropriate line of	your return and s	KIP lines		

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2022)

18a

18b

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), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

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), Part I, line 4

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, c	or 1255	property:			(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)				
_A										
<u>B</u>										
<u>C</u>										
_ D										
These columns relate to the properties on lines 19A through 19D.		Property A	Property E	3	Property C	Property D				
20 Gross sales price (Note: See line 1a 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 28 If section 1254 property:	27c									
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 c	olumne	A through D through line	20h hefore o	ioina	to line 30					
	Joidining	TA tillough b tillough line		joing	to iii c oo.					
30 Total gains for all properties. Add property columns	A throu	ıgh D, line 24			30					
31 Add property columns A through D, lines 25b, 26g,	27c, 28	b, and 29b. Enter here an	d on line 13		31					
32 Subtract line 31 from line 30. Enter the portion from	casual	ty or theft on Form 4684,	line 33. Enter							
from other than casualty or theft on Form 4797, line Part IV Recapture Amounts Under Sectio	6	9 and 280F(h)(2) Wh	en Busine	ige I	32 Ise Drops to 50%	or Less				
(see instructions)	113 17		en busine	;33 t	Dise Drops to 30%	OI Less				
					(a) Section 179	(b) Section 280F(b)(2)				
33 Section 179 expense deduction or depreciation allo	wable ii	n prior years	Γ	33						
24 D		. р	Γ	34						
35 Recapture amount. Subtract line 34 from line 33. Se				35						

FORM 4797		ORDINARY	GAINS AND	LOSSES	STA	ATEMENT 12
DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
COMMONFUND CAPITAL NATURAL						
RESOURCES						
PARTNERS IX LP 37-1656529						6,67
COMMONFUND						0,07
CAPITAL NATURAL						
RESOURCES						
PARTNERS VII LP						
51-0605779						30
COMMONFUND CAPITAL NATURAL						
RESOURCES						
PARTNERS VIII LP						
26-3180228						32
COMMONFUND						
CAPITAL PRIVATE						
EQUITY PARTNERS						
10-8306306						29
ORTH SKY						
CAPITAL CLEAN						
ROWTH FUND V LP						
33-1650809						2,31
PARK STREET CAPITAL NATURAL						
RESOURCE FUND V						
JP 45-3001979						4,62
PARK STREET						
CAPITAL PRIVATE						
EQUITY FUND IX						
JP 26-1822109 BLACKSTONE REAL						69
STATE PARTNERS						
X TE 1 LP						
33-2580229						-3
ENERGY SPECTRUM						
PARTNERS VII LP						n
17-1453458						74,16
OTAL TO 4797, P	, nm	NTT 10				89,36

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

Attach to your tax return.

Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Department of the Treasury Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning JUN 1

, 2022, and ending MAY 31

2023

Attachment Sequence No. **865**

LEWIS & CLARK COLLEGE 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)): 615 S PALATINE HILL ROAD PORTLAND, OR 97219-7879 B Filer's tax year JUN 1 2022 and ending MAY 31 20 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 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)	
Filer's address (if you aren't filling this form with your tax return) 615 S PALATINE HILL ROAD PORTLAND, OR 97219-7879 B Filer's tax year JUN 1 2022 and ending MAY 31 20 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 A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): A Category of filer (see Categories of Filers in the instructions and check applicable box(es): A Category of filer (see Categories of Filers in the instructions and check applicable box(es): A Category of filer (see Categories of Filers in the instructions and check applicable box(es): A Category of filer (see Categories of Filers in the instructions and check applicable box(es): A Category of filer (see Categories of Filers in the instructions and check applicable box(es): A Category of filer (see Categories of Filer in the instructions and check applicable box(es): A Category of filer (see Categories of Filer in the instructions and check applicable box(es): A	
615 S PALATINE HILL ROAD PORTLAND, OR 97219-7879 B Filer's tax year JUN 1 2022 and ending MAY 31 20 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 Address E Check if any excepted specified foreign financial assets are reported on this form. See instructions	—
PORTLAND, OR 97219-7879 B Filer's tax year Jun 1 2022 and ending MAY 31 20 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 Address E Check if any excepted specified foreign financial assets are reported on this form. See instructions	
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 Address E Check if any excepted specified foreign financial assets are reported on this form. See instructions	
D If filer is a member of a consolidated group but not the parent, enter the following information about the parent: Name Address E Check if any excepted specified foreign financial assets are reported on this form. See instructions	
Name Address E Check if any excepted specified foreign financial assets are reported on this form. See instructions	—
Address E Check if any excepted specified foreign financial assets are reported on this form. See instructions	—
E Check if any excepted specified foreign financial assets are reported on this form. See instructions	—
	\neg
F Information about certain other parties (see instructions)	
(4) Check applicable box(es)	—
(1) Name (2) Address (3) Identification number Category 1 Category 2 Constructive ov	vner
	_
	_
G1 Name and address of foreign partnership 2(a) EIN (if any)	—
RUBICON TECHNOLOGY PARTNERS III 98-1521586	
L.P. 2(b) Reference ID number	_
1470 WALNUT STREET, SUITE 400	
BOULDER, CO 80302 3 Country under whose laws organi	zed
CAYMAN ISLANDS	
4 Date of organization	_
03/13/2020 CAYMAN ISLANDS 523900 INVESTMENTS USD 1.00000	0
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 X 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	
WALKERS CORPORATE LIMITED	
CAYMAN CORPORATE CENTRE, 27 HOSPITAL	
GEORGE TOWN, GRAND CAYMAN ISLA	
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 X No)
If "Yes," enter the total amount of the disallowed deductions	
6 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?	
7 Were any special allocations made by the foreign partnership?)
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? LP	
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 Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section	
1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b	1
b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations	
section 1.1503(d)-1(b)(5)(ii)? Yes No	ł
11 Does this partnership meet both of the following requirements?	
 The partnership's total receipts for the tax year were less than \$250,000. 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.	1
LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 8865 (24)	1221

Form 8865 (2022) LEWIS & CLARK COLLEGE 93-0386858 Page 2 Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with X No respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI Enter the amount of gross receipts derived from all services provided to the foreign partnership that the filer included in its computation of FDDEI 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 13 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 Yes X No requirements of Regulations section 1.707-8? Sign Here Only 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, if You're Filing 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 This Form Separately and Not With Your Signature of general partner or limited liability company member Tax Return. Print/Type preparer's name Preparer's signature Date Check **Paid** self-employed Preparer Firm's name Firm's EIN Use Firm's address Phone no. Only 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 X Owns a direct interest Owns a constructive interest Check if Check if direct Name Address Identification number (if any) foreign partner Schedule A-1 Certain Partners of Foreign Partnership (see instructions) Check if Name Address Identification number (if any) foreign person Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions) U.S. taxpayer Country of Percentage interest Name of foreign Check if related to Address organization identification number U.S. transferor Capital (if any) (if any) % % % 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. EIN Total ordinary Address Name (if any)

Form 8865 (2022)

SCHEDULE 0 (Form 8865)

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

(Rev. October 2021)

► Attach to Form 8865. See the Instructions for Form 8865.

OMB No. 1545-1668

Department of the Treasury Internal Revenue Service

► Go to www.irs.gov/Form8865 for instructions and the latest information.

Name of transfero	r LEWIS & C	יו.אפע כחו	TEGE						Filer's identi		oer	
Name of foreign p		BICON TEC		PARTNERS	III			EIN (if any) 98-1521			e ID numb	er (see instr)
b If "Yes," was2 Was any intime therea	ership a section 7 s the gain deferral tangible property t fter, a platform co ansfers Reportab	21(c) partne method app ransferred c ntribution as	lied to avoi onsidered o defined in	d the recogniti or anticipated t Regulations se	on of ga to be, at	in upon the contr the time of the tra	ibution of p ansfer or at	See instruction roperty?	is	С	Yes Yes Yes	No No No
Type of property	(a) Date of transfer	(b) Description of property	Fair ma	(c) rket value of transfer	С	(d) ost or other basis	(e Recover	e) y period	(f) Section 704 allocation me		Gain re	(g) cognized ransfer
Cash Stock, notes receivable and payable, and other securities	10/31/22			582,306.								
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												
	ansferor's percent ormation Require				fore the t	transfer	.2410	%	(b) After	the transfe	r	.2410 %
Part II Di	spositions Report	able Under	Section 60	38B								
(a) Type of property	(b) Date of original transfer		(c) Date of position	(d) Manner of disposition		(e) Gain recognized by partnership	re rec	(f) oreciation capture cognized artnership	(g) Gain alloc to partn		Depre recapture	(h) eciation e allocated artner
Part III Is	l any transfer repor	ted on this s	schedule su	L bject to gain re	ecognitic	on under section 9	904(f)(3) oı	section 904(l f)(5)(F) ?	> [Yes	X No

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

Schedule O (Form 8865) 10-2021

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

Attach to your tax return.

Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Department of the Treasury Internal Revenue Service

Information furnished for the foreign partnership's tax year

, 2022, and ending MAY 31

JUN 1

beginning

Attachment Sequence No. 865 2023

Name of person filing this return Filer's identification number 93-0386858 LEWIS & CLARK COLLEGE Filer's address (if you aren't filing this form with your tax return) Category of filer (see Categories of Filers in the instructions and check applicable box(es)) 615 S PALATINE HILL ROAD 3 X Filer's tax vea PORTLAND, OR 97219-7879 R JUN 1 2022 MAY 31 2023 , and ending beginning 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; EIN Address Check if any excepted specified foreign financial assets are reported on this form. See instructions Information about certain other partners (see instructions) (4) Check applicable box(es) (1) Name (2) Address (3) Identification number Category 2 2(a) EIN (if any) **G1** Name and address of foreign partnership LONE STAR REAL ESTATE FUND VI LP 98-1469075 2(b) Reference ID number WASHINGTON MALL, SUITE 304, 7 REID STREET HAMILTON, BERMUDA HM 11 3 Country under whose laws organized BERMUDA 4 Date of organization 6 Principal business activity code number Functional currency 5 Principal place of business 7 Principal business activity Exchange rate (see instructions) 8a 12/04/2018 BERMUDA 525990 OTHER FINANCIAL USD 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: CT CORPORATION SYSTEM X Form 1065 Form 8804 350 NORTH SAINT PAUL STREET Service Center where Form 1065 is filed: DALLAS TX 75201 Name and address of person(s) with custody of the books and records of the foreign 3 Name and address of foreign partnership's agent in country of organization, if any Partnership, and the location of such books and records, if different CODAN SERVICES LIMITED CLARENDON HOUSE, 2 CHURCH STREET HAMILTON BERMUDA HM 11 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not X No allowed under section 267A? See instructions Yes If "Yes," enter the total amount of the disallowed deductions Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? X No Yes Were any special allocations made by the foreign partnership? Nο 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 PARTNERSHIP **9** How is this partnership classified under the law of the country in which it's organized? 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 Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b No b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? 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. No If "Yes," don't complete Schedules L, M-1, and M-2. LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 8865 (2022) Form 8865 (2022) LEWIS & CLARK COLLEGE 93-0386858 Page 2 Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with X No respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI Enter the amount of gross receipts derived from all services provided to the foreign partnership that the filer included in its computation of FDDEI 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 13 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 Yes X No requirements of Regulations section 1.707-8? Sign Here Only 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, if You're Filing 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 This Form Separately and Not With Your Signature of general partner or limited liability company member Tax Return. Print/Type preparer's name Preparer's signature Date Check **Paid** self-employed Preparer Firm's name Firm's EIN Use Firm's address Phone no. Only 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 X Owns a direct interest Owns a constructive interest Check if Check if direct Name Address Identification number (if any) foreign partner Schedule A-1 Certain Partners of Foreign Partnership (see instructions) Check if Name Address Identification number (if any) foreign person Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions) U.S. taxpayer Country of Percentage interest Name of foreign Check if related to organization Address identification number U.S. transferor Capital (if any) (if any) % % % 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. EIN Total ordinary Address Name (if any) STMT 13

Form 8865 (2022)

SCHEDULE O (Form 8865)

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

(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

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 Filer's identifying number LEWIS & CLARK COLLEGE 93-0386858 Name of foreign partnership LONE STAR REAL ESTATE FUND VI LP EIN (if any) Reference ID number (see instr) 98-1469075 1a Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(b)(14))? See instructions No Yes No **b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes 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 Nο Transfers Reportable Under Section 6038B Part I (b) (d) (e) (f) (g) Date of Description Fair market value Cost or other Recovery period Section 704(c) Gain recognized Type of property transfer of property on date of transfer basis allocation method on transfer Cash 03/07/23 824,827 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 824,827. **Totals** Enter the transferor's percentage interest in the partnership: (a) Before the transfer .0640 % (b) After the transfer .0600 Supplemental Information Required To Be Reported (see instructions): Part II Dispositions Reportable Under Section 6038B (f) Depreciation (d) (g) Type of Date of Date of Manner of Gain Gain allocated Depreciation recapture recognized by partnership recognized by partnership property original disposition disposition to partner recapture allocated transfer Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes Х

210661 04-01-22

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

Schedule O (Form 8865) 10-2021

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

Attach to your tax return.

Go to www.irs.gov/Form8865 for instructions and the latest information.

Attachment Sequence No. 865

OMB No. 1545-1668

Department of the Treasury Internal Revenue Service

Information furnished for the foreign partnership's tax year

, 2022, and ending MAY 31

JUN 1

beginning

2023 Filer's identification number

Name of person filing this return								Filer	's identifica	tion nu	mbe	r	
								9	3-038685	8			
LEWIS & CLARK COLLEGE													
Filer's address (if you aren't filing this form with	your tax retu	ırn)	1	A Category of	filer (s	see Cate	gories of	Filers in th	ne instructions	and che	ck app	licable b	ox(es)):
615 S PALATINE HILL ROAD			L	1 _		2		3	X	4			
PORTLAND, OR 97219-7879			l	B Filer's tax y beginning	ear	JUN	1	, 20	22 , and end	ing M.	AY 3	31	, 2023
C Filer's share of liabilities: Nonrecourse \$		Qualified nonr	есо	urse financin	ıg \$				Other	\$			
D If filer is a member of a consolidated group b	ut not the pa	rent, enter the following	info	ormation abo	ut the	e paren	t:						
Name								EIN					
Address													
E Check if any excepted specified foreign finance	cial assets ar	e reported on this form.	See	e instructions									<u> LL</u>
F Information about certain other partners (see	instructions)											
(1) Name		(2) Address			(5	3) Identif	ication n	ımher	(4)	Check a	pplica	able box(e) (≥S)
(1) Name		(2) Addi C33				o) lucital	cadonn	imbei	Category 1	Categ	ory 2	Constru	uctive owner
									24) 500				
G1 Name and address of foreign partnership									2(a) EIN	(if any))		
NIO INFRASTRUCTURE FEEDER FUND	II SCSP								O(L) Defe		ID		
									2(b) Refe	erence	טוז עו	mber	
LANGELINIE ALLE 43									NIO21	,dor	who	00 101110	organizad
COPENHAGEN, DENMARK 2100									1	under	WIIO	se laws	organized
Date of Principal place		Principal business	<u>, I</u>	Principal busi	iness	i		. Fund	DENMARK ctional	a. E	xcha	ange rat	.e
4 Date of organization 5 Principal place of business DENMARK		6 Principal business activity code number	7 ;	activity			- 1	Ba curre	ency	8b (see ir	nstructio	ons) 00000
	.:	hinle terrineau					<u>P</u>	עפ					
H Provide the following information for the force			Τ,	2 Chook if the	o forc	nian na	tnorchi	n muct fi	ilo:				
1 Name, address, and identification number of	ayem (many) III the office States	'	2 Check if the	e 1016 rm 10	• .	LITERSTI	Form 88		Forr	n 106	25	
				Service Ce			orm 10				11 100)0	
				E-FILE	IIIGI V	WIIGIGI	oiiii iu	00 18 1116	u.				
3 Name and address of foreign partnership's a	gent in coun	try of organization if any	, †,	Name and ac partnership, a	dress	of perso	n(s) with	custody o	f the books and	d records	s of th	e foreign	
• Name and address of foreign paranersmp s a	gont in ooun	ary or organization, it arry								ierent			
			COPENHANGEN INFRASTRUCTURE PARTNERS LANGELINIE ALLE 43										
			c	OPENHAGEI	N,	DENM	ARK 2	100					
5 During the tax year, did the foreign partner	ship pay or a	accrue any interest or rov	/altv	v for which th	ne dec	duction	is not						
allowed under section 267A? See instruction			-								Yes	[7	X No
If "Yes," enter the total amount of the disall										\$			
6 Is the partnership a section 721(c) partner	ship, as defir	ned in Regulations sectio	n 1.	.721(c)-1(b)(14)?						Yes		X No
7 Were any special allocations made by the f											Yes		X No
8 Enter the number of Forms 8858, Informat	ion Return o												
(FDEs) and Foreign Branches (FBs), attach	ed to this ret	urn. See instructions											
9 How is this partnership classified under the									LP				
10 a Does the filer have an interest in the foreig	n partnership	, or an interest indirectly	/ thr	rough the for	eign _l	partner	ship, th	at's a					
separate unit under Regulations section 1.	1503(d)-1(b)	(4) or part of a combine	d se	eparate unit u	ınder	Regula	tions s	ection					
1.1503(d)-1(b)(4)(ii)? If "No," skip question	n 10b										Yes		No
b If "Yes," does the separate unit or combine	d separate ui	nit have a dual consolida	ted	loss, as defin	ned in	n Regula	ations					_	
											Yes		No
11 Does this partnership meet both of the foll	owing requir	ements?)								
1. The partnership's total receipts for the t	ax year were	less than \$250,000.										_	
2. The value of the partnership's total asse		of the tax year was less	tha	ın \$1 million.	ſ						Yes	L	No
If "Yes," don't complete Schedules L, M-1,					J								
LHA For Privacy Act and Paperwork Reducti	on Act Notic	e, see the separate inst	ruct	tions.								Form 8	865 (2022)

Form 8865 (2022) LEWIS & CLARK COLLEGE 93-0386858 Page 2 Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with X No respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI Enter the amount of gross receipts derived from all services provided to the foreign partnership that the filer included in its computation of FDDEI 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 13 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 Yes X No requirements of Regulations section 1.707-8? Sign Here Only 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, if You're Filing 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 This Form Separately and Not With Your Signature of general partner or limited liability company member Tax Return. Print/Type preparer's name Preparer's signature Date Check **Paid** self-employed Preparer Firm's name Firm's EIN Use Firm's address Phone no. Only 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 X Owns a direct interest Owns a constructive interest Check if Check if direct Name Address Identification number (if any) foreign partner Schedule A-1 Certain Partners of Foreign Partnership (see instructions) Check if Name Address Identification number (if any) foreign person Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions) U.S. taxpayer Country of Percentage interest Name of foreign Check if related to Address organization identification number U.S. transferor Capital (if any) (if any) % % % 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. EIN Total ordinary Address Name (if any)

Form 8865 (2022)

SCHEDULE O (Form 8865)

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

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service

Attach to Form 8865. See the Instructions for Form 8865.

OMB No. 1545-1668

Internal Revenue Servi		► Go	to www.ii	rs.gov/Form	8865 1	or instructions	and the la	itest inform				
Name of transferor									Filer's identi	-	ber	
	LEWIS & C								93-038			
Name of foreign pa	artnership NIO	INFRAS	TRUCTURE	FEEDER F	UND I	I SCSP		EIN (if any)		Referend NIO21	e ID numb	er (see instr)
1a Is the partne	ership a section 72	21(c) partne	rship (as d	efined in Reaul	ations	section 1.721(c)-1	(b)(14))? S	See instruction	ns	Г	Yes	No
-	s the gain deferral	. , .		-						·····	Yes	□ No
	angible property tr			-	-	•	-					
	fter, a platform cor									Г	Yes	No
	ansfers Reportabl					(/(/						
	(a)	(b)		(c)		(d)	(6	e)	(f)			(g)
Type of property	Date of transfer	Description of property	Fair ma	arket value of transfer	(Cost or other basis	Recover		Section 704 allocation me		Gain re	ecognized ransfer
Cash	03/28/23			414,043.								
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				414,043.								
	ansferor's percenta				ore the	transfer 4	.7530	%	(b) After	the transf	er 4	1.7690 %
Supplemental Info	rmation Required	To Be Rep	orted (see	instructions):								
5												
	spositions Report	able Under			1		1			П		
(a) Type of	(b) Date of		(c) Date of	(d) Manner of		(e) Gain	Dep	(f) preciation	(g) Gain alloc	ated		(h) eciation
property	original	dis	position	disposition		recognized by	rec	capture cognized	to partn	er	recaptur	e allocated
	transfer					partnership	by pa	artnership			to p	artner
					_							
					_		-					
Dort III		La al a a a 11.1				Communication of the	20.4(0)(2)		(f) (F) (F) 2		<u> </u>	
Part III Is	any transfer report	tea on this s	scnedule su	ibject to gain re	ecogniti	on under section 9	10 (E)(1)4Ut	section 904	(I)(5)(F) ?		Yes	X No

210661 04-01-22

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

Schedule O (Form 8865) 10-2021

Return of U.S. Persons With Respect to Certain Foreign Partnerships Attach to your tax return. Go to www.irs.gov/Form8865 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning JUN 1

, 2022, and ending MAY 31 2023 Attachment Sequence No. **865**

OMB No. 1545-1668

Name of person filing t	this return									Filer's	s identifica	tion r	numbe	Г	
										93	3-038685	8 3			
LEWIS & CLAR															
, ,	aren't filing this form w	th your tax re	turn)	1	A Category of	f filer (s	see Cate	gories	of Filer	s in the		and ch	neck ap	plicable b	ox(es)):
615 S PALATINE				I.	1 _ Filer's tax y	rear	2	<u> </u>		3		4			
PORTLAND, OR 9					b beginning		JUN	1	,	202	, and one	ing .	MAY	31	2023
C Filer's share of liabi			Qualified non								Other	\$			
	of a consolidated group	o but not the p	parent, enter the following	j info	ormation abo	ut the	e paren	t:	Τ						
Name									EI	N		—			
Address Check if any except	tod appoified foreign fin	ancial accets	are reported on this form	Coo	inatruationa										$\overline{}$
	certain other partners (s		are reported on this form.	366	HISHUCHOHS										
1 Illioillation about t	cortain other partitors (s	occ monucion	13)								(4)	Check	< applic	able box(e	es)
(1) N	Name		(2) Address			(3	3) Identif	ication	numbe	er	Category 1	т —	egory 2	1	ctive owner
												\top			
												T			
G1 Name and address	of foreign partnership										2(a) EIN	(if an	ıy)		
GSR VENTURES VI	I, L.P.										9	8-13	39021	L8	
											2(b) Refe	erenc	e ID ni	ımber	
FLOOR 4, WILLOW	HOUSE, CRICKET	SQUARE													
GRAND CAYMAN, C	CAYMAN ISLANDS K	Y1-9010									3 Country	/ und	er who	se laws	organized
					<u> </u>						CAYMAN	ISL			
4 Date of organization	5 Principal place of business		6 Principal business activity code number	1 8	Principal bus activity				8a	Funct currer	ncy	8b	(see	ange ratenstruction	
04/27/2018	CAYMAN ISLANDS		525990	INV	/ESTMENTS	5			JSD					1.0	00000
1 Name, address, and	d identification number	of agent (if ar	ny) in the United States	2	2 Check if th Fo Service Ce E-FILE	rm 10)42		For	m 880)4 X] Fo	orm 10	65	
	of foreign partnership's		ntry of organization, if an		Name and ad partnership,								rds of th	ne foreign	
	HOUSE, CRICKET				LOOR 4,										
•	CAYMAN ISLANDS				RAND CAY				•		S KY1-90				
			accrue any interest or ro												
	ection 267A? See instru											Г	Yes	7	▼ No
	total amount of the dis											\$		_	
			fined in Regulations section										Yes	[2	∑ No
	allocations made by th												Yes	Σ	∑ No
8 Enter the number	r of Forms 8858, Inform	nation Return	of U.S. Persons With Res	pect	t to Foreign D	Disreg	jarded	Entities	S						
(FDEs) and Forei	gn Branches (FBs), atta	ched to this r	eturn. See instructions												
9 How is this partn	ership classified under	the law of the	country in which it's org	anize	ed?						EXEMPTE	D LI	P		
			ip, or an interest indirectl												
			b)(4) or part of a combine									_	_		_
1.1503(d)-1(b)(4	l)(ii)? If "No," skip quest	ion 10b										L	_ Yes	L	No
		ned separate	unit have a dual consolida	ited	loss, as defir	ned in	Regul	ations				_	٦	_	
section 1.1503(d	, , , , , , , , , , , , , , , , , , , ,												」 Yes	L	No
	rship meet both of the f)									
•	nip's total receipts for the	•		the	n ¢1 million	}							٦ ٧	Г	N.s
	mplete Schedules L, M-		nd of the tax year was less	uld	uıφιπΠΠΠΟΠ.								」 Yes	L	No
			ce see the senarate ins	truct	tions)								Eorm 00	R65 (2022)

Form 8865 (2022) LEWIS & CLARK COLLEGE 93-0386858 Page 2 Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with X No respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI Enter the amount of gross receipts derived from all services provided to 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 Yes X No requirements of Regulations section 1.707-8? Sign Here Only 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, if You're Filing 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 This Form Separately and Not With Your Signature of general partner or limited liability company member Tax Return. Print/Type preparer's name Preparer's signature Date Check **Paid** self-employed Preparer Firm's name Firm's EIN Use Phone no. Firm's address Only 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 X Owns a direct interest Owns a constructive interest Check if Check if direct Name Address Identification number (if any) foreign partner Schedule A-1 Certain Partners of Foreign Partnership (see instructions) Check if Name Address Identification number (if any) foreign person Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions) U.S. taxpayer Country of Percentage interest Name of foreign Check if related to Address organization identification number U.S. transferor Capital (if any) (if any) % % % % 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. Total ordinary Name Address (if anv) GRS VENTURES VI PTE. LTD 32 PEKIN STREET, #05-01 98-1404566 Х

Form 8865 (2022)

SINGAPORE 04876

SINGAPORE

SCHEDULE O (Form 8865)

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

(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

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 Filer's identifying number LEWIS & CLARK COLLEGE 93-0386858 GSR VENTURES VI, L.P. Name of foreign partnership EIN (if any) Reference ID number (see instr) 98-1390218 1a Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(b)(14))? See instructions No Yes No **b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes 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 Nο Transfers Reportable Under Section 6038B Part I (b) (d) (e) (f) (g) Date of Description Fair market value Cost or other Recovery period Section 704(c) Gain recognized Type of property transfer of property on date of transfer basis allocation method on transfer Cash 05/31/23 180,000 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** 180,000. Enter the transferor's percentage interest in the partnership: (a) Before the transfer .2800 % (b) After the transfer 3.1000 Supplemental Information Required To Be Reported (see instructions): Part II Dispositions Reportable Under Section 6038B (f) Depreciation (d) (g) Type of Date of Date of Manner of Gain Gain allocated Depreciation recapture recognized by partnership recognized by partnership property original disposition disposition to partner recapture allocated transfer Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes Х

210661 04-01-22

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

Schedule O (Form 8865) 10-2021

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

Attach to your tax return.

Go to www.irs.gov/Form8865 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning JUN 1

, 2022, and ending MAY 31 2023 Attachment Sequence No. **865**

OMB No. 1545-1668

Name of person ming this return					3-038685		1	
LEWIS & CLARK COLLEGE								
Filer's address (if you aren't filing this form with y	our tax return)	A Category of	of filer (see Categories	of Filers in th	e instructions	and check app	olicable bo	x(es)):
615 S PALATINE HILL ROAD		1 [2	3	X	4		
PORTLAND, OR 97219-7879		B Filer's tax	year JUN 1	, 20:	22 , and end	ling MAY	31 ,	2023
C Filer's share of liabilities: Nonrecourse \$	Qualified nonr	ecourse financii	ng \$	•	Other	r \$		
D If filer is a member of a consolidated group bu	t not the parent, enter the following	information abo	out the parent:					
Name				EIN				
Address								
E Check if any excepted specified foreign financia	al assets are reported on this form.	See instructions	S					
F Information about certain other partners (see i	nstructions)							
(4) Nama	(O) A didirece		(O) Identification	m mala au	(4)	Check applica	able box(es	s)
(1) Name	(2) Address		(3) Identification	number	Category 1	Category 2	Construc	tive owner
G1 Name and address of foreign partnership					2(a) EIN	` • /		
HG VORA OPPORTUNISTIC CAPITAL FUN						8-162526		
C/O OGIER GLOBAL (CAYMAN) LIMITEI	D				2(b) Refe	erence ID nu	ımber	
89 NEXUS WAY								
CAMANA BAY, GRAND CAYMAN CAYMAN	ISLANDS KY1-9				3 Country CAYMAN	/ under who ISLANDS	se laws o	organized
4 Date of organization 5 Principal place of business	6 Principal business activity code number	7 Principal bus	siness		tional	La. Exch	ange rate	
08/23/2021 CAYMAN ISLANDS	activity code number	/ activity INVESTMENTS	S	oa curre USD	ericy	(See)	nsťructio 1 . 0(00000
H Provide the following information for the foreign	on partnership's tax vear					1		
1 Name, address, and identification number of a		2 Check if th	ne foreign partners	hip must fi	le:			
, ,	3		orm 1042	Form 88		Form 10	65	
		Service Ce	enter where Form 1	– 1065 is filed	d:	_		
		E-FILE						
3 Name and address of foreign partnership's age	ent in country of organization, if any	/ 4 Name and a partnership,	ddress of person(s) wi and the location of su	th custody of ch books and	the books and d records, if di	d records of th fferent	e foreign	
			PPORTUNISTIC					
		89 NEXUS	WAY. CAMANA	BAY,				
		GRAND CAY	MAN, CAYMAN	ISLAND	S KY1-90	0 0		
5 During the tax year, did the foreign partners	hip pay or accrue any interest or roy	alty for which t	he deduction is no	t				_
allowed under section 267A? See instruction						Yes	Х	No
If "Yes," enter the total amount of the disallo						\$	<u></u>	<u></u>
6 Is the partnership a section 721(c) partnersh	nip, as defined in Regulations section	on 1.721(c)-1(b)	(14)?			Yes	X	⊒ '''
7 Were any special allocations made by the for	reign partnership?					Yes	Х	No
8 Enter the number of Forms 8858, Information	·	pect to Foreign I	Disregarded Entitie	S				
(FDEs) and Foreign Branches (FBs), attached								
9 How is this partnership classified under the					PARTNER	SHIP		
10 a Does the filer have an interest in the foreign			•					
separate unit under Regulations section 1.15								¬
1.1503(d)-1(b)(4)(ii)? If "No," skip question						Yes		No
b If "Yes," does the separate unit or combined	separate unit have a dual consolida	ted loss, as defi	ned in Regulations			,		¬
						Yes		_ No
11 Does this partnership meet both of the follow	ŭ i							
1. The partnership's total receipts for the tax		than ¢1 million	,			□ ve:		¬ Ne
The value of the partnership's total assets If "Yes," don't complete Schedules L, M-1, and	•	uiaii φ1 IIIIIII0II				Yes		No
		ructions	<u> </u>				Form 00	65 (2022)
LHA For Privacy Act and Paperwork Reduction	n noi monoc, see ine separate ilist	เนษแบบอ.					1 OHHI 00	ال (۲۵۲۷)

Form 8865 (2022) LEWIS & CLARK COLLEGE 93-0386858 Page 2 Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with X No respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI Enter the amount of gross receipts derived from all services provided to the foreign partnership that the filer included in its computation of FDDEI 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 13 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 Yes X No requirements of Regulations section 1.707-8? Sign Here Only 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, if You're Filing 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 This Form Separately and Not With Your Signature of general partner or limited liability company member Tax Return. Print/Type preparer's name Preparer's signature Date Check **Paid** self-employed Preparer Firm's name Firm's EIN Use Firm's address Phone no. Only 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 X Owns a direct interest Owns a constructive interest Check if Check if direct Name Address Identification number (if any) foreign partner Schedule A-1 Certain Partners of Foreign Partnership (see instructions) Check if Name Address Identification number (if any) foreign person Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions) U.S. taxpayer Country of Percentage interest Name of foreign Check if related to Address organization identification number U.S. transferor Capital (if any) (if any) % % % 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. EIN Total ordinary Address Name (if any)

Form 8865 (2022)

SCHEDULE O (Form 8865)

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

(Rev. October 2021)

Attach to Form 8865. See the Instructions for Form 8865.

OMB No. 1545-1668

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form8865 for instructions and the latest information. Name of transferor Filer's identifying number LEWIS & CLARK COLLEGE 93-0386858 Name of foreign partnership HG VORA OPPORTUNISTIC CAPITAL FUND II LP EIN (if any) Reference ID number (see instr) C/O OGIER GLOBAL (CAYMAN) LIMITED 98-1625266 1a Is the partnership a section 721(c) partnership (as defined in Regulations section 1.721(c)-1(b)(14))? See instructions No Yes No b If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes 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 Nο Transfers Reportable Under Section 6038B Part I (b) (d) (e) (f) (g) Date of Description Fair market value Cost or other Recovery period Section 704(c) Gain recognized Type of property transfer of property on date of transfer basis allocation method on transfer Cash 06/07/22 1,047,215 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** 1,047,215.

Part II Dispositions Reportable Under Section 6038B (f) Depreciation (d) (g) Type of Date of Date of Manner of Gain Gain allocated Depreciation recapture recognized by partnership property original disposition disposition recognized by to partner recapture allocated transfer partnership to partner Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes Х

1.6730

%

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

Enter the transferor's percentage interest in the partnership: (a) Before the transfer

Supplemental Information Required To Be Reported (see instructions):

Schedule O (Form 8865) 10-2021

1.6730

(b) After the transfer

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

Attach to your tax return.

Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-1668

Department of the Treasury Internal Revenue Service

Information furnished for the foreign partnership's tax year

JUN 1

beginning

, 2022, and ending MAY 31 2023 Attachment Sequence No. **865**

Name of person filing	this return					s identifica 3-038685		r		
LEWIS & CLA	RK COLLEGE									
Filer's address (if you	aren't filing this form with your	tax return)	A Category of	of filer (see Categories	of Filers in the	e instructions	and check ap	olicable box(es)):	
615 S PALATINE	HILL ROAD		1 [2] 3	X	4			
PORTLAND, OR	97219-7879		B Filer's tax beginning	^{year} JUN 1	, 202	22 , and end	ing MAY	31 ,	2023	
C Filer's share of liab	ilities: Nonrecourse \$	Qualified nonre	ecourse financii	ng \$		Other	\$			
D If filer is a member	of a consolidated group but no	ot the parent, enter the following	information abo	out the parent;						
Name					EIN					
Address										
E Check if any excep	ted specified foreign financial a	ssets are reported on this form. S	See instructions	s			<u></u>	<u></u>		
F Information about	certain other partners (see instr	ructions)		T						
(1)	Name	(2) Address		(3) Identification	number		Check applica	, ` ` ` 		
		(=) / (a a 555		(0) 10011111001101		Category 1	Category 2	Constructiv	ve owner	
							<u> </u>	 		
04.11						2/a) EIN	(if any)			
	of foreign partnership FEEDER (OFFSHORE) TE	מז 1 י				2(a) EIN	(11 a11y) 8-148799	15		
C/O	FEEDER (OFFSHORE) IE	7.I DE					erence ID nu			
345 PARK AVENUI	7					2(0) 11010	TOTICO ID III	IIIIDOI		
	10154					3 Country	under who	se laws or	 ganized	
,						CAYMAN :		00 14110 01	gameoa	
4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal bus	siness	8a Func		8b Excha	ange rate		
· Organization	- Of business	activity code number	activity		USD	ПСУ	(366)	1.000	,	
H Provide the follow	ing information for the foreign p	partnership's tax year:								
1 Name, address, an	d identification number of agen	t (if any) in the United States	2 Check if th	ne foreign partners	hip must fil	e:				
			☐ Fo	orm 1042	Form 88	04 X	Form 100	65		
			Service Ce	enter where Form	1065 is filed	i:				
			E-FILE		M	Ale e le e el e e e e				
3 Name and address	of foreign partnership's agent	in country of organization, if any	4 partnership,	iddress of person(s) w , and the location of su	th custody of ich books and	the books and I records, if dif	ferent	e toreign		
				STONE GROUP						
			345 PARK							
				NY 10154						
		pay or accrue any interest or roy	-					T	1	
		Laboration					Yes	Х	No	
		deductions		(4.4)0			\$vaa	Х		
•	p a section 72 f(c) partnership, I allocations made by the foreig	as defined in Regulations section	11.721(C)-1(D)	0(14)?			Yes Yes			
		leturn of U.S. Persons With Resp	oot to Earnian I	Dierogardad Entitie			res	21) NU	
		this return. See instructions \dots	-	-						
		of the country in which it's orga								
		tnership, or an interest indirectly								
	• .	(d)-1(b)(4) or part of a combined	•	•						
•	•)	•	•			Yes		No	
b If "Yes." does the	e separate unit or combined sep	arate unit have a dual consolidat	ed loss, as defi	ned in Regulations					,	
							Yes		No	
11 Does this partne	rship meet both of the following	g requirements?		<u>```</u>						
	nip's total receipts for the tax ye									
·		the end of the tax year was less	than \$1 million	. }			Yes		No	
If "Yes," don't co	mplete Schedules L, M-1, and N	M-2.		<u> </u>						
LHA For Privacy A	ct and Paperwork Reduction Ac	ct Notice, see the separate instr	uctions.					Form 886 5	5 (2022)	

Form 8865 (2022) LEWIS & CLARK COLLEGE 93-0386858 Page 2 Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with X No respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions Yes Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI Enter the amount of gross receipts derived from all services provided to the foreign partnership that the filer included in its computation of FDDEI 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 13 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 Yes X No requirements of Regulations section 1.707-8? Sign Here Only 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, if You're Filing 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 This Form Separately and Not With Your Signature of general partner or limited liability company member Tax Return. Print/Type preparer's name Preparer's signature Date Check **Paid** self-employed Preparer Firm's name Firm's EIN Use Firm's address Phone no. Only 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 X Owns a direct interest Owns a constructive interest Check if Check if direct Name Address Identification number (if any) foreign partner Schedule A-1 Certain Partners of Foreign Partnership (see instructions) Check if Name Address Identification number (if any) foreign person Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions) U.S. taxpayer Country of Percentage interest Name of foreign Check if related to Address organization identification number U.S. transferor Capital (if any) (if any) % % % 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. EIN Total ordinary Address Name (if any)

Form 8865 (2022)

SCHEDULE O (Form 8865)

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

(Rev. October 2021)

Department of the Treasury
Internal Revenue Service

► Attach to Form 8865. See the Instructions for Form 8865.

OMB No. 1545-1668

Internal Revenue Servi		► G0	to www.ii	rs.gov/Form	8865 10	or instructions	and the la	atest intorn					
Name of transferor									Filer's identi		ber		
	LEWIS & C							I	93-038				
Name of foreign pa	artnership BRE C/O		MAN FEE	DER (OFFS)	HORE)	TE.1 LP		EIN (if any) 98-1487		Referenc	e ID num	ber (se	e instr)
1a Is the partne	ership a section 72	21(c) partne	rship (as d	efined in Reaul	ations s	ection 1.721(c)-1	(b)(14))? S	See instructio	ns		Yes		No
· · · · · · · · · · · · · · · · · · ·	the gain deferral		- •	_		, ,					Yes		No
	angible property t			-	-		-						
	ter, a platform cor										Yes		No
Part I Tra	ansfers Reportabl	e Under Se	ction 6038E	В									
Type of property	(a) Date of transfer	(b) Description of property	Fair ma	(c) arket value of transfer	C	(d) cost or other basis	(e Recover	e) ry period	(f) Section 704 allocation me			(g) ecognize transfer	ed
Cash	07/31/22			107,833.									
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				107,833.									
	ansferor's percenta	•	•	,	ore the	transfer	.0000	%	(b) After	the transf	er	.077	70 %
Supplemental Info	rmation Required	I To Be Rep	orted (see	instructions):									
Part II Dis	spositions Report	ahla Undar	Section 60	20D									
	` 	able blider				(a)		(f)	(a)				
(a) Type of	(b) Date of		(c) Pate of	(d) Manner of		(e) Gain	Dep	(f) preciation capture	(g) Gain alloc		Dep	(h) eciation	
property	original transfer	dis	position	disposition		recognized by partnership	rec	cognized artnership	to partn	er		re alloca partner	ted
						•	Бу р		+		.0		
									1				
							1						
									1				
Part III Is	any transfer repor	ted on this	schedule su	ıbject to gain re	ecognitio	on under section	904(f)(3) oı	r section 904	(f)(5)(F)?	▶	Yes	X	No

210661 04-01-22

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

Schedule O (Form 8865) 10-2021

FORM 8865	AFFILIATION SCHEDULE		STATEMEN	т 13
NAME	ADDRESS	IDENTIFYING NUMBER	TOTAL ORDINARY INCOME OR (LOSS)	EIGN
LONE STAR INTERNATIONAL	FOURTH FLOOR, FITZWILLIAM	APPLIED FOR	0.	х
LONE STAR CAPITAL INVESTME	COURT LESSON CLOSE, DUBLIN ATRIUM BUSINESS PARK - VIT	98-0397144	0.	х
LSREF6 HEDGECO, LLC	33, RUE DU PUITS ROMAIN, B 27 HOSPITAL ROAD GRAND CAYMAN, GEORGE TOWN	98-1501852	0.	Х
LONE STAR GLOBAL HOLDINGS	WASHINGTON MALL, SUITE 304	98-1148026	0.	Х
LONE STAR GLOBAL HOLDINGS	7 REID STREET, HAMILTON BE WASHINGTON MALL, SUITE 304	98-1362534	0.	х
LONE STAR INVESTMENT MANAG	7 REID STREET, HAMILTON B 2, AVENUE PASTEUR	98-0686866	0.	х
LSF SC MANAGEMENT SPRL	WAVRE, BELGIUM B-1300 2, AVENUE PASTEUR	APPLIED FOR	0.	х
LSF SC HOLDINGS SCA	WAVRE, BELGIUM B-1300 2, AVENUE PASTEUR WAVRE, BELGIUM B-1300	APPLIED FOR	0.	х

Department of the Treasury Internal Revenue Service

Return by a U.S. Transferor of Property to a Foreign Corporation ▶ Go to www.irs.gov/Form926 for instructions and the latest information.

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

OMB No. 1545-0026

Attachment Sequence No. **128**

Pai Name	e of transferor	Iden	tifying numbe	r (see ins	tructions)
	wis & Clark College		yguzo	(000 1110	a dollono)
		93	-0386858		
1	Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?		Yes	X	No
2	If the transferor was a corporation, complete questions 2a through 2d.				
а	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
h	five or fewer domestic corporations? Did the transferor remain in existence after the transfer?		Yes		No
b	If not, list the controlling shareholder(s) and their identifying number(s).		103		140
	Controlling shareholder	Identifyi	ng number		
	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.		103		110
	Name of parent corporation EI	N of pare	nt corporatio	on	
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 s	section 367	7),		
	complete questions 3a through 3d.				
а	List the name and EIN of the transferor's partnership.				
	Name of partnership	EIN of p	artnership		
T ₁ OI	NE STAR REAL ESTATE FUND VI, L.P. 98-1469	075			
	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		Yes	Х	No
	Is the partner disposing of its entire interest in the partnership?		Yes	Х	No
	Is the partner disposing of an interest in a limited partnership that is regularly traded on an established				
	securities market?		Yes	X	No
Par	t II Transferee Foreign Corporation Information (see instructions)				
4	Name of transferee (foreign corporation)	5a Identi	ifying numbe	r, if a	ny
LOI	NE STAR INTERNATIONAL FINANCE DAC, FITZWILLIAM COURT				
6 LEES	Address (including country)	5b Refere	ence ID numb	oer	
	IN, 2 D02 YW24 IRELAND	LONESTA	AR		
7 EI	Country code of country of incorporation or organization				
8	Foreign law characterization (see instructions)				
9	Is the transferee foreign corporation a controlled foreign corporation?		Yes	Х	No

	Regarding Tran	sfer of Property (see i	nstructions)		r age z
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	05/31/2023	property	176,284.	Dasis	transiei
10 Was cash the only pro	ainder of Part III and g				X Yes No
Section B - Other Pro	perty (other that	n intangible property : (b)	subject to section 36 (c)	67(d)) (d)	(e)
Type of property	Date of transfer	Description of property	Fair market value on date of transfer	Cost or other basis	Gain recognized on transfer
Stock and	W. G. 10101	property			17017070
securities					
Inventory					
Other property (not listed under another category)					
Property with					
built-in loss					
recognition agreement	t was filed?	es subject to section 367(a) v		[Yes No
(including a branch that If "Yes," continue to lince Immediately after the transferee foreign corp. If "Yes," continue to lin	o. Iomestic corporation at is a foreign disregate 12c. If "No," skip I transfer, was the domoration? The 12d. If "No," skip I are 12d. If "No," skip I	that transferred substantially rded entity) to a specified 10 ines 12c and 12d, and go to nestic corporation a U.S. sha ine 12d, and go to line 13. in gross income as required	r all of the assets of a foreig 1%-owned foreign corporati line 13. reholder with respect to th	gn branch ion? [Yes No Yes No Yes No
13 Did the transferor tran If "No," skip Section C		ed in section 367(d)(4)? hrough 15.		[Yes No
Section C - Intangible	Property Subje	ct to Section 367(d)			
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful Arm's length prion date of trans		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)					
Totals					

	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?	Yes Yes	No No
	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) \$\bigsim \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac		
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
Sup	plemental Part III Information Required To Be Reported (see instructions)		
Pai	rt IV Additional Information Regarding Transfer of Property (see instructions)		
Pa i	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before063 % (b) After063 %		
	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before063 % (b) After063 %		
16 17 18	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before063 % (b) After063 % Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)	Yes	X No
16 17 18	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before063 % (b) After063 % Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F)	Yes	X No
16 17 18 a b c	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before063_ % (b) After063_ % Type of nonrecognition transaction (see instructions) \brightarrow IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d)	Yes Yes	X No
16 17 18 a b c	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes	X No X No X No
16 17 18 a b c	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before063_ % (b) After063_ % Type of nonrecognition transaction (see instructions) \brightarrow IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d)	Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes	X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No X No
16 17 18 a b c d 19 20 a b c	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No X No

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

Return by a U.S. Transferor of Property to a Foreign Corporation ▶ Go to www.irs.gov/Form926 for instructions and the latest information.

OMB No. 1545-0026

▶ 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		Iden	tifying numbe	r (see instructions)
Lewis & Clark College		93	-0386858	
Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign	n corporation?		Yes	X 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 sec	ction 368(c)) by			
five or fewer domestic corporations?		1	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		Identifyir	ng number	
<u> </u>				
c If the transferor was a member of an affiliated group filing a consolidated return, was it the	a narant corneration?		Yes	No
If not, list the name and employer identification number (EIN) of the parent corporation.	e parent corporation?		res	NO
Name of parent corporation	EI	N of parer	nt corporation	on
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 tre	eated as such under s	ection 367	7)	
complete guestions 3a through 3d.	cated as saon ander s	0011011 001	//	
a List the name and EIN of the transferor's partnership.				
a List the name and Ein of the transferor's partnership.				
Name of partnership		EIN of p	artnership	
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS, L.P.	13-3597			
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?			└── Yes	X No
c Is the partner disposing of its entire interest in the partnership?			Yes	X No
d Is the partner disposing of an interest in a limited partnership that is regularly traded on a	ın established			
securities market?	<u></u>		Yes	X No
Part II Transferee Foreign Corporation Information (see instructions)	Т			
4 Name of transferee (foreign corporation)		5a Identi	fying numbe	er, if any
DKIP (CAYMAN) II L.P.				
6 Address (including country)		5b Refere	ence ID num	ber
190 ELGIN AVENUE		חדים		
GEORGE TOWN, GEORGE TOWN KY 1-9005 CAYMAN ISLANDS		DKIP		
 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	X No
224531 04-01-22 LHA For Paperwork Reduction Act Notice, see separate instructions.			Form 926 (F	Rev. 11-2018

	Regarding Trans	sfer of Property (see i	instructions)		М
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	05/31/2023		978,915.		
10 Was cash the only pro If "Yes," skip the rema Section B - Other Pro	inder of Part III and g				X Yes No
Type of property	(a) Date of	(b) Description of	(c) Fair market value on date of transfer	(d) Cost or other	(e) Gain recognized on
Stock and securities	transfer	property	date of transfer	basis	transfer
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					
(including a branch that If "Yes," continue to linct Immediately after the transferee foreign corp. If "Yes," continue to linct Immediately after the transferred left.	oreign branch (includ	that transferred substantially rded entity) to a specified 10 nes 12c and 12d, and go to lestic corporation a U.S. shatine 12d, and go to line 13. in gross income as required ed in section 367(d)(4)?	n disregarded entity) transferments all of the assets of a foreign corporation line 13. I reholder with respect to the stranger of the strang	erred to a	Yes No Yes No Yes No Yes No Yes No
Section C - Intangible	Property Subje	ct to Section 367(d)			
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life Arm's length pri on date of trans		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)					
Totals					

	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
	At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?		□ No
	Did the transferor choose to apply the 20-year inclusion period provided under Regulations section		140
	1.367(d)-1(c)(3)(ii) for any intangible property?	Yes	No
	If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable		140
	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) \$		
	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
	time thereafter, a platform contribution as defined in riegulations section 1.402 7(0)(1):		140
Supp	plemental Part III Information Required To Be Reported (see instructions)		
	·		
Part	Additional Information Regarding Transfer of Property (see instructions)		
	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
17	(a) Before% (b) After%		
	· ·		
18	(a) Before% (b) After%		
	(a) Before	Yes	X No
а	(a) Before060 % (b) After060 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.		X No X No
a ((a) Before060 % (b) After060 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F)	Yes	=
a (b (c)	(a) Before	Yes	X No
a (b (c) d)	(a) Before060 % (b) After060 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F)	Yes Yes Yes	X No
a (b (c d 19	(a) Before	Yes Yes Yes	X No X No X No
a (b (c d 19 20 a	(a) Before	Yes Yes Yes Yes Yes	X No X No X No X No
a (b (c d 19 20 a	(a) Before	Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No
a (b (c d 19 20 a b	(a) Before	Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No
a (b (c d 19 20 a b c	(a) Before	Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No
a (b (c d 19 20 a b c	(a) Before	Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No X No

(Rev. November 2018) Department of the Treasury

Return by a U.S. Transferor of Property

to a Foreign Corporation

▶ Go to www.irs.gov/Form926 for instructions and the latest information. Attachment Sequence No. **128** Internal Revenue Service ▶ Attach to your income tax return for the year of the transfer or distribution. Part I U.S. Transferor Information (see instructions)

	e of transferor	Identifying number (see instructions)
Le	wis & Clark College	
		93-0386858
1	Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?	Yes X No
2	If the transferor was a corporation, complete questions 2a through 2d.	
а		
	five or fewer domestic corporations?	
b	Did the transferor remain in existence after the transfer?	X Yes No
	If not, list the controlling shareholder(s) and their identifying number(s).	
	Controlling shareholder	Identifying number
	If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation	n? Yes No
C	If not, list the name and employer identification number (EIN) of the parent corporation.	ir Tes INO
	Name of parent corporation	EIN of parent corporation
d	Have basis adjustments under section 367(a)(4) been made?	Yes X 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.	
а	List the name and EIN of the transferor's partnership.	
	Name of partnership	EIN of partnership
L	Did the newhole pick up its are vets shows of sain on the transfer of restriction and the	Yes No
	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?	
	Is the partner disposing of its entire interest in the partnership? Is the partner disposing of an interest in a limited partnership that is regularly traded on an established	Yes No
u	200	Yes No
Pa	rt II Transferee Foreign Corporation Information (see instructions)	
4	Name of transferee (foreign corporation)	5a Identifying number, if any
	EP IX CAYMAN FEEDER (OFFSHORE) TE.1 L.P.	98-1487995
6 2/0	Address (including country) THE BLACKSTONE GROUP, 345 PARK AVENUE	5b Reference ID number
IEW	YORK, NY 10154	
7 CJ	Country code of country of incorporation or organization	
8	Foreign law characterization (see instructions)	
9	Is the transferee foreign corporation a controlled foreign corporation?	Yes X No

OMB No. 1545-0026

	Regarding Trans	sfer of Property (see i	nstructions)		М
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	06/30/2022		111,266.		
10 Was cash the only pro If "Yes," skip the rema Section B - Other Pro	ainder of Part III and g				X Yes No
Type of property	(a) Date of	(b) Description of	(c) Fair market value on	(d) Cost or other	(e) Gain recognized on
Stock and	transfer	property	date of transfer	basis	transfer
securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					
(including a branch that If "Yes," continue to linct Immediately after the stransferee foreign corp. If "Yes," continue to linct Immediately after the transferred left.	foreign branch (included to the content of the corporation of the corp	that transferred substantially rded entity) to a specified 10 ines 12c and 12d, and go to nestic corporation a U.S. shatine 12d, and go to line 13. in gross income as required ed in section 367(d)(4)?	n disregarded entity) transferments all of the assets of a foreign corporation line 13. reholder with respect to the disregards and the second secon	erred to a	Yes
Section C - Intangible	Property Subje	ct to Section 367(d)			
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful Arm's length prion date of trans		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)					
Totals					

reaso	ne transferor transfer any intangible property that, at the time of the transfer, had a useful life		
	nably anticipated to exceed 20 years?	Yes	No
h At the	e time of the transfer, did any of the transferred intangible property have an indefinite useful life?	Yes	□ No
	the transferor choose to apply the 20-year inclusion period provided under Regulations section	103	140
	(d)-1(c)(3)(ii) for any intangible property?	Yes	No
	answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable	103	140
	e intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in		
	lations section 1.367(d)-1(c)(3)(ii) \$\bigs\\$\$		
ū	any intangible property transferred considered or anticipated to be, at the time of the transfer or at any		
	thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	Yes	No
tillio	nereation, a platform contribution as defined in negliations section 1.462 7(6)(1):	103	110
Supplem	ental Part III Information Required To Be Reported (see instructions)		
	· · · · · · · · · · · · · · · · · · ·		
Part IV	Additional Information Regarding Transfer of Property (see instructions)		
16 Enter	the transferor's interest in the transferee foreign corporation before and after the transfer.		
	efore% (b) After%		
17 Type	of nonrecognition transaction (see instructions) > IRC SECTION 351		
18 Indica	ate whether any transfer reported in Part III is subject to any of the following.		
a Gain	recognition under section 904(f)(3)	Yes	X No
b Gain	recognition under section 904(f)(5)(F)	Yes	X No
c Reca	pture under section 1503(d)	Yes	X No
	ange gain under section 987	Yes	X No
	nis transfer result from a change in entity classification?	Yes	X No
	domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)	Yes	X No
20 a Did a	s," complete lines 20b and 20c.		LIL INO
	•		III NO
If "Ye	the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	\$	NO
lf "Ye b Enter	3 1 3	* \$	NO
lf "Ye b Enter c Did th	ne domestic corporation not recognize gain or loss on the distribution of property because the	>\$	No No
b Enter c Did the	3 1 3		

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

Return by a U.S. Transferor of Property to a Foreign Corporation to www.irs.gov/Form926 for instructions and the latest information.

	do to www.ii s.gov/i oriii szo for iii structions and the latest iii orii ation.	
۰ ۵	Attach to your income tax return for the year of the transfer or distribution	

OMB	No.	1545-0026

Attachment Sequence No. **128**

Pai	t I U.S. Transferor Information (see instructions)				
Name	e of transferor		Identifyir	g numbe	r (see instructions)
Let	wis & Clark College				
			93-03	36858	
1	Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?	 ?		Yes	X No
2	If the transferor was a corporation, complete questions 2a through 2d.				
	If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by	,			
u	five or fewer domestic corporations?			Yes	No
h	Did the transferor remain in existence after the transfer?			Yes	□ No
b				163	NO
	If not, list the controlling shareholder(s) and their identifying number(s).				
	Controlling shareholder	le	dentifying n	umber	
С	If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corpo	oration?		Yes	No
	If not, list the name and employer identification number (EIN) of the parent corporation.				
	Name of parent corporation	EIN	of parent co	rporation	on
			-		
d	Have basis adjustments under section 367(a)(4) been made?			Yes	No
_			007/		
3	If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such	under sec	tion 367),		
	complete questions 3a through 3d.				
а	List the name and EIN of the transferor's partnership.				
	Name of partnership	E	EIN of partn	ership	
	·		•	•	
			• •		
	,	3-359702			
	Did the partner pick up its pro rata share of gain on the transfer of partnership assets?			Yes	X No
	Is the partner disposing of its entire interest in the partnership?		Ш	Yes	X No
d	Is the partner disposing of an interest in a limited partnership that is regularly traded on an established				
_	securities market?			Yes	X No
Par	Transferee Foreign Corporation Information (see instructions)				
4	Name of transferee (foreign corporation)	5a	dentifying	g numbe	er , if any
PF	CAYMAN NEW HOLDCO LTD				
6	Address (including country)	5b	Reference	ID num	ber
SUIT	E 1, 3RD FLOOR 11-12 ST. JAMES'S SQUARE				
LOND	ON, SW1Y 4LB UNITED KINGDOM	P	FCAYMAN		
7	Country code of country of incorporation or organization				
UN	ITED KINGDOM				
8	Foreign law characterization (see instructions)				
COI	RPORATION				
9	Is the transferee foreign corporation a controlled foreign corporation?			Yes	X No

Part III Information	Regarding Tran	isfer of Property (see i	instructions)		М
Section A - Cash		_			
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
10 Was cash the only pro	ainder of Part III and				Yes X No
		in intangible property			(a)
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)	10/27/2022	NOTES	1,386.	1,587.	-201.
Property with built-in loss					
Totals			1,386.	1,587.	-201.
foreign corporation? If "Yes," go to line 12l b Was the transferor a c (including a branch th If "Yes," continue to li c Immediately after the transferee foreign corp If "Yes," continue to li d Enter the transferred	b. domestic corporation at is a foreign disreg- ine 12c. If "No," skip transfer, was the dor poration? ine 12d. If "No," skip loss amount included insfer property describ	that transferred substantially arded entity) to a specified 10 lines 12c and 12d, and go to mestic corporation a U.S. sha line 12d, and go to line 13. It in gross income as required ped in section 367(d)(4)?	vall of the assets of a foreig 0%-owned foreign corporati line 13. Ireholder with respect to th	in branch on?	Yes X No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ect to Section 367(d)			
Type of property	(a) Date of transfer	(b) Description of property	(c) (d) Useful Arm's length pri life on date of trans		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)					
, otalo					

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?		☐ No
	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
	all and the Death Harten and Property and Table December 1 (1997)		
Sup	pplemental Part III Information Required To Be Reported (see instructions)		
_			
_			
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)		
Pa	rt IV Additional Information Regarding Transfer of Property (see instructions)		
Pa 16	rt IV Additional Information Regarding Transfer of Property (see instructions) Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	Enter the transferor's interest in the transferee foreign corporation before and after the transfer.		
	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before% (b) After%		
16	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	_	
16 17 18	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes	X No
16 17 18	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before000 % (b) After006 % Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)		=
16 17 18 a b	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before000 % (b) After006 % Type of nonrecognition transaction (see instructions) > IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F)	Yes	X No
16 17 18 a b	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes	X No
16 17 18 a b c	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes	X No
16 17 18 a b c d	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes	X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes	X No X No X No X No X No
16 17 18 a b c d 19 20 a b c	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes	X No X No X No X No
16 17 18 a b c d 19 20 a	Enter the transferor's interest in the transferee foreign corporation before and after the transfer. (a) Before	Yes Yes Yes Yes Yes Yes	X No X No X No X No X No

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

Return by a U.S. Transferor of Property to a Foreign Corporation ▶ Go to www.irs.gov/Form926 for instructions and the latest information.

OMB No. 1545-0026	

▶ 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		Ident	ifying numbe	r (see ins	structions)
Lewis & Clark College		93-	0386858		
Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation.	oration?		Yes	Х	No
2 If the transferor was a corporation, complete questions 2a through 2d.			103		110
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 36	(8(c)) by				
	,	Г	Yes	Х	No
		_	==		
b Did the transferor remain in existence after the transfer?		L	X Yes		No
If not, list the controlling shareholder(s) and their identifying number(s).					
Controlling shareholder		Identifyin	g number		
		Г			
c If the transferor was a member of an affiliated group filing a consolidated return, was it the paren If not, list the name and employer identification number (EIN) of the parent corporation.	t corporation?	L	Yes		No
Name of parent corporation	EI	N of paren	t corporation	on	
d Have basis adjustments under section 367(a)(4) been made?			Yes	X	No
3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated a complete questions 3a through 3d.	s such under s	section 367)),		
a List the name and EIN of the transferor's partnership.					
a List the name and Enviol the transletor's partnership.					
Name of partnership		EIN of pa	rtnership		
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?		Г	Yes		No
		_	Yes	H	No
c Is the partner disposing of its entire interest in the partnership?d Is the partner disposing of an interest in a limited partnership that is regularly traded on an establishment.		L	162		NO
	ilisrieu	Г			
Part II Transferee Foreign Corporation Information (see instructions)			Yes		No
4 Name of transferee (foreign corporation)		5a Identif	ying numbe	er, if a	ny
57 STARS GLOBAL OPPORTUNITY FUND 4 BLOCKER CAYMAN LP		98-1249	882		
6 Address (including country)		5b Refere	nce ID numi	per	
57 STARS, 616 H STREET, N.W., SUITE 450					
WASHINGTON, DC 20001 CAYMAN ISLANDS					
7 Country code of country of incorporation or organization CAYMAN ISLANDS	I.				
8 Foreign law characterization (see instructions) PARTNERSHIP					
9 Is the transferee foreign corporation a controlled foreign corporation?			Yes	X	No
224531 04-01-22 LHA For Paperwork Reduction Act Notice, see separate instructions.			Form 926 (F	Rev. 11	-2018)

	Regarding Trans	sfer of Property (see	instructi	ons)		r age z
Section A - Cash						
Type of property	(a) Date of transfer	(b) Description of property		(c) narket value on e of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/31/2023			161,530.		
	ainder of Part III and g	o to Part IV.				Yes No
Type of property	(a) Date of	(b) Description of	Fair m	(c) narket value on	(d) Cost or other	(e) Gain recognized on
Stock and	transfer	property	dat	e of transfer	basis	transfer
securities Inventory						
involtory						
Other property (not listed under another category)						
Property with built-in loss						
 Totals						
(including a branch the If "Yes," continue to lict Immediately after the transferee foreign corlif "Yes," continue to lict Immediately after the transferred Immediately after the transferred Immediately Did the transferor transfero	b. domestic corporation to the state of the	hat transferred substantially rded entity) to a specified 10 nes 12c and 12d, and go to estic corporation a U.S. shame 12d, and go to line 13. in gross income as required ad in section 367(d)(4)?	v all of the 1%-owned line 13. ureholder v	assets of a foreign foreign corporation with respect to the	branch	Yes No Yes No Yes No Yes No
Section C - Intangible	e Property Subje	ct to Section 367(d)			1	•
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer		(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

b	Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? Did the transferor choose to apply the 20-year inclusion period provided under Regulations section		No No
	1.367(d)-1(c)(3)(ii) for any intangible property? 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) \$\bisin \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2} \frac{1}{2}	Yes	☐ No
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
Sup	pplemental Part III Information Required To Be Reported (see instructions)		
Pa	rt 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.		
17	(a) Before9.100 % (b) After9.100 %		
	(a) Before9.100 % (b) After9.100 %		
18	· · · · · · · · · · · · · · · · · · ·	-	
	(a) Before 9.100 % (b) After 9.100 % Type of nonrecognition transaction (see instructions) ► IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following.	- Yes	X No
	(a) Before9.100 % (b) After9.100 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3)	=	X No
а	(a) Before9.100 % (b) After9.100 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F)	=	=
a b c	(a) Before9.100 % (b) After9.100 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F)	Yes Yes	X No
a b c	(a) Before9.100 % (b) After9.100 % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d)	Yes Yes Yes	X No
a b c d 19	(a) Before9.100_ % (b) After9.100_ % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d) Exchange gain under section 987	Yes Yes Yes Yes Yes	X No X No X No
a b c d 19	(a) Before 9.100 % (b) After 9.100 % Type of nonrecognition transaction (see instructions) ► IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d) Exchange gain under section 987 Did this transfer result from a change in entity classification?	Yes Yes Yes Yes Yes	X No X No X No X No
a b c d 19 20 a	(a) Before9.100_ % (b) After9.100_ % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d) Exchange gain under section 987 Did this transfer result from a change in entity classification? Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) If "Yes," complete lines 20b and 20c.	Yes Yes Yes Yes Yes	X No X No X No X No
a b c d 19 20 a	(a) Before9.100_ % (b) After9.100_ % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d) Exchange gain under section 987 Did this transfer result from a change in entity classification? Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) If "Yes," complete lines 20b and 20c. Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	Yes Yes Yes Yes Yes Yes	X No X No X No X No
a b c d 19 20 a	(a) Before9.100_ % (b) After9.100_ % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d) Exchange gain under section 987 Did this transfer result from a change in entity classification? Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) If "Yes," complete lines 20b and 20c. Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	Yes Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No
a b c d 19 20 a	(a) Before9.100_ % (b) After9.100_ % Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 Indicate whether any transfer reported in Part III is subject to any of the following. Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d) Exchange gain under section 987 Did this transfer result from a change in entity classification? Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions) If "Yes," complete lines 20b and 20c. Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) Did the domestic corporation not recognize gain or loss on the distribution of property because the	Yes Yes Yes Yes Yes Yes Yes Yes	X No X No X No X No X No

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0026

Attachment Sequence No. **128**

Part I U.S. Transferor Information (see instructions)						
				dentifying number (see instructions)		
Lewis & Clark College		93	-0386858			
 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation 	oration?	1 20	Yes	Х	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 36	(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		Identifyii	ng number			
c If the transferor was a member of an affiliated group filing a consolidated return, was it the paren If not, list the name and employer identification number (EIN) of the parent corporation.	t corporation?	·	Yes		No	
Name of parent corporation	E	IN of pare	nt corporati	on		
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 a complete questions 3a through 3d.	s such under	section 367	7),			
a List the name and EIN of the transferor's partnership.						
Name of partnership	EIN of partnership					
COMMONFUND CAPITAL NATURAL RESOURCES PARTNERS IX LP	37-165					
b Did the partner pick up its pro rata share of gain on the transfer of partnership assets?			Yes	Х	No	
c Is the partner disposing of its entire interest in the partnership?			Yes	X	No	
d Is the partner disposing of an interest in a limited partnership that is regularly traded on an estab	lished					
securities market?			Yes	Х	No	
Part II Transferee Foreign Corporation Information (see instructions)						
4 Name of transferee (foreign corporation)		5a Identi	ifying numb	er, if a	ny	
HV VII INVEST JULIET AS						
6 Address (including country)		5b Refere	ence ID num	ber		
JATTAVAGVEIEN 7 4020						
STAVANGER, NORWAY		HVVII				
7 Country code of country of incorporation or organization NORWAY						
8 Foreign law characterization (see instructions) CORPORATION						
9 Is the transferee foreign corporation a controlled foreign corporation?			Yes	X	No	
224531 04-01-22 LHA For Paperwork Reduction Act Notice, see separate instructions.			Form 926 (F	Rev. 1	1-2018	

Part III Information	Regarding Tran	sfer of Property (see i	nstructions)		<u> </u>	
Section A - Cash	,					
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer	
Cash						
10 Was cash the only pro	ainder of Part III and				Yes X No	
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)	03/16/2022	LOAN & INTER.	7,513.	7,513.		
Property with built-in loss						
Totals			7,513.	7,513.		
recognition agreement was filed? 12 a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? 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? 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? 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 S No If "No," skip Section C and questions 14a through 15.						
Section C - Intangible	e Property Subje	ect to Section 367(d)				
Type of property	(a) Date of transfer	(b) Description of property	(c) (d) Useful Arm's length prior on date of trans		(f) Income inclusion for year of transfer	
Property described in sec. 367(d)(4)						
Totals					1	

Yes No	b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? 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? 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) ▶ \$ 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)? upplemental Part III Information Required To Be Reported (see instructions)	15
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? 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
	1.367(d)-1(c)(3)(ii) for any intangible property? 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) ▶ \$ 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)?	15
	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) ▶ \$ 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)?	15
Yes No	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) \$\bigstyle \\$ 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)?	15
Yes No	Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ 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	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	time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?	
Yes No		Su
	upplemental Part III Information Required To Be Reported (see instructions)	Su
		_
		_
		_
	art IV Additional Information Regarding Transfer of Property (see instructions)	D
	Additional information Regarding Transfer of Property (see instructions)	F
	Enter the transferer's interest in the transferes fereign corneration before and after the transfer	16
	3	16
		47
········ = · · · = · · ·		_
······· = · · · = · · ·		t
········· = ··· = ···		(
	Did this transfer result from a change in entity classification?	19
Yes X No	a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)	20 a
	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)	ŀ
	c Did the domestic corporation not recognize gain or loss on the distribution of property because the	(
Yes No	property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?	
res NO	Bid a describe a second of the control of the Contr	
Yes X No	Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation	21
Yes X N	(a) Before	17 18 19 20 a

Form **926**(Rev. November 2018) Department of the Treasury

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

► Go to www.irs.gov/Form926 for instructions and the latest information.

Attachment	400

OMB No. 1545-0026

Internal Revenue Service Attach to your income tax return for the year of the transfer or distribution. Sequence No. 128 U.S. Transferor Information (see instructions) Part I Name of transferor Identifying number (see instructions) Lewis & Clark College 93-0386858 X No Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? 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 X No five or fewer domestic corporations? Yes **b** Did the transferor remain in existence after the transfer? X Yes 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? If not, list the name and employer identification number (EIN) of the parent corporation. Name of parent corporation **EIN** of parent corporation X No d Have basis adjustments under section 367(a)(4) been made? Yes 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? No Part II Transferee Foreign Corporation Information (see instructions) Name of transferee (foreign corporation) 5a Identifying number, if any ROW DIVERSIFIED OFFSHORE FUND 5b Reference ID number Address (including country) 450 NEWPORT CENTER DRIVE, SUITE 420 NEWPORT BEACH, CA 92660 ROWDIV Country code of country of incorporation or organization Foreign law characterization (see instructions) CORPORATION X No Is the transferee foreign corporation a controlled foreign corporation? Yes

	Regarding Tran	sfer of Property (see i	nstructions)		r age z	
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	04/26/2023	property	4,000,000.	Dagio	transici	
10 Was cash the only pro	ainder of Part III and g				X Yes No	
Section B - Other Property (other than intangible property subject to section 367(d)) Type of (a) (b) (c) (d) (e)						
Type of property	Date of transfer	Description of property	Fair market value on date of transfer	Cost or other basis	Gain recognized on transfer	
Stock and	transfer	proporty	date of transfer	Daoio	transion	
securities						
Inventory						
Other property (not listed under another category)						
Property with built-in loss						
foreign corporation? If "Yes," go to line 12b b Was the transferor a d (including a branch that If "Yes," continue to line c Immediately after the stransferee foreign corp If "Yes," continue to line d Enter the transferred let 13 Did the transferor tran If "No," skip Section Continue to Continue	foreign branch (included). Idomestic corporation at is a foreign disregation at 12c. If "No," skip I transfer, was the domeoration? The 12d. If "No," skip I to 12d. If "No,		all of the assets of a foreign corporat line 13. reholder with respect to the	erred to a gn branch ion? e	Yes No Yes No Yes No Yes No Yes No	
Section C - Intangible	Property Subje	ct to Section 367(d)				
Type of property	(a) Date of transfer	(b) Description of property	(c) Useful Arm's length pr on date of trans		(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
	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
Sup	pplemental Part III Information Required To Be Reported (see instructions)		
S	EE STATEMENT 14		
Pa	rt 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) Before810 % (b) After810 %		
17	Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351		
18	Indicate whether any transfer reported in Part III is subject to any of the following.		
а	Gain recognition under section 904(f)(3)	Yes	X No
b		Yes	X No
С		Yes	X No
d	Exchange gain under section 987	Yes	X No
19	Did this transfer result from a change in entity classification?	Yes	X No
20 a	Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)	Yes	X No
	If "Yes," complete lines 20b and 20c.		
b	If "Yes," complete lines 20b and 20c. Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	\$	
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b)	\$	
b	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) Did the domestic corporation not recognize gain or loss on the distribution of property because the		
С	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) 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
	Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) Did the domestic corporation not recognize gain or loss on the distribution of property because the		☐ No ※ No

FORM 926

SUPPLEMENTAL PART III INFORMATION REQUIRED TO BE REPORTED

STATEMENT 14

ROW DIVERSIFIED OFFSHORE FUND

STATEMENT PURSUANT TO SECTION 1.351-3(A) BY LEWIS & CLARK COLLEGE EIN: 93-0386858

A SIGNIFICANT TRANSFEROR

ATTACHED TO AND MADE PART OF FORM 990T U.S. CORPORATION INCOME TAX RETURN FOR TAXABLE YEAR-ENDED MAY 31, 2023

STATEMENT FILED PURSUANT TO TREAS. REG. SECTION 1.351-3(A)

- (1) THE TRANSFEREE CORPORATION IS ROW DIVERSIFIED OFFSHORE FUND, A FOREIGN CORPORATION ORGANIZED UNDER THE LAWS OF THE CAYMAN ISLANDS.
- (2) LEWIS & CLARK COLLEGE TRANSFERRED THE ASSETS IDENTIFIED IN (3) BELOW THROUGHOUT THE TAX YEAR.
- (3) THE TRANSFERRED PROPERTY HAD AN AGGREGATE FAIR MARKET VALUE OF \$4,000,000 USD AND AN AGGREGATE BASIS OF \$4,000,000 USD IMMEDIATELY BEFORE THE EXCHANGE.
- (4) NO PRIVATE LETTER RULINGS WERE ISSUED IN CONNECTION WITH THE SECTION 351 EXCHANGE.

FORM 926

SUPPLEMENTAL PART III INFORMATION REQUIRED TO BE REPORTED

STATEMENT 14

ROW DIVERSIFIED OFFSHORE FUND

A SIGNIFICANT TRANSFEROR

STATEMENT PURSUANT TO SECTION 1.351-3(A) BY LEWIS & CLARK COLLEGE EIN: 93-0386858

ATTACHED TO AND MADE PART OF FORM 990T U.S. CORPORATION INCOME TAX RETURN FOR TAXABLE YEAR-ENDED MAY 31, 2023

STATEMENT FILED PURSUANT TO TREAS. REG. SECTION 1.351-3(A)

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- (2) LEWIS & CLARK COLLEGE TRANSFERRED THE ASSETS IDENTIFIED IN (3) BELOW THROUGHOUT THE TAX YEAR.
- (3) THE TRANSFERRED PROPERTY HAD AN AGGREGATE FAIR MARKET VALUE OF \$4,000,000 USD AND AN AGGREGATE BASIS OF \$4,000,000 USD IMMEDIATELY BEFORE THE EXCHANGE.
- (4) NO PRIVATE LETTER RULINGS WERE ISSUED IN CONNECTION WITH THE SECTION 351 EXCHANGE.

ROW DIVERSIFIED OFFSHORE FUND

STATEMENT FILED PURSUANT TO TREAS. REG. SECTION REG. SECTION 1.6038B-1T(C)

(1) NAME OF TRANSFEROR: LEWIS & CLARK COLLEGE

EIN: 93-0386858

ADDRESS: 615 S PALATINE HILL ROAD, PORTLAND, OR 97219-7879

(2) NAME OF TRANSFEREE: ROW DIVERSIFIED OFFSHORE FUND

EIN: N/A

ADDRESS: ROW ASSET MANAGEMENT, LLC INVESTMENT MANAGER

450 NEWPORT CENTER DRIVE, SUITE 420, NEWPORT BEACH, CA 92660

COUNTRY OF INCORPORATION: CAYMAN ISLANDS

DESCRIPTION OF TRANSFER: TRANSFEROR TRANSFERRED CASH OF \$4,000,000 TO

TRANSFEREE ON 4/26/2023.

(3) THE FOLLOWING CONSIDERATION WAS RECEIVED BY THE U.S. TRANSFEROR:

ESTIMATED FAIR MARKET VALUE: \$4,000,000 USD

STOCK CLASSIFICATION: COMMON

SHARES ACQUIRED: NONE

CHARACTERISTICS OF SHARES: 100% OF VOTE AND VALUE OF TOTAL SHARES ISSUED.

- (4) THE FOLLOWING PROPERTY WAS TRANSFERRED BY THE U.S. TRANSFEROR TO THE FOREIGN TRANSFEREE:
- (I) ACTIVE TRADE OR BUSINESS PROPERTY: NOT APPLICABLE

Electronic Filing PDF Attachment

Lewis & Clark College EIN: 93-0386858 2022 Form 990-T Attachment to Form 990-T For the year ended May 31, 2023

1 of the year ended may 51, 2025	Form 990-T, Li	ne 5				
Partnership	Gross Receipt		Deductible	Expenses	Net Income	
Alpine Investors VII-A LP 83-3506503	\$	-	\$	(2,853)	\$	2,853
Alpine Investors VIII-A LP 87-0906258	\$	1,364	\$	(5,335)	\$	6,699
Blackstone Real Estate Partners IX TE 1 LP 83-2580229	\$	2,560	\$	1,280	\$	1,280
BREP IX Cayman Feeder (Offshore) TE.1 SH LP 98-1536178	\$	12	\$	-	\$	12
Blackstone Real Estate Partners IX TE AIV LP 85-0489167	\$	31	\$	11	\$	20
Commonfund Capital International Partners VI LP 20-8306365	\$	4	\$	(1)	\$	5
Commonfund Capital Natural Resources Partners IX LP 37-1656529	\$	176,973	\$	13,747	\$	163,226
Commonfund Capital Natural Resources Partners VII LP 51-0605779	\$	5,404	\$	205	\$	5,199
Commonfund Capital Natural Resources Partners VIII LP 26-3180228	\$	39,978	\$	3,041	\$	36,937
Commonfund Capital Private Equity Partners VII LP 20-8306306	\$	15,226	\$	100	\$	15,126
Commonfund Capital Venture Partners IX LP 26-4138517	\$	(205)	\$	19	\$	(224)
Commonfund Capital Venture Partners VIII LP 11-3814030	\$	93	\$	62	\$	31
Commonfund Capital Venture Partners X LP 80-0788864	\$	(505)			\$	(505)
Commonfund Capital Venture Partners XI LP 47-2004432	\$	33	\$	34	\$	(1)
Energy Spectrum Partners VII LP 47-1453458	\$	343,037	\$	142	\$	342,895
Leerink Revelation Healthcare Fund III GP 86-1715182	\$	(460)	\$	-	\$	(460)
Metropolitan Real Estate Partners Global II LLC 26-2214434	\$	(73)	\$	-	\$	(73)
Metropolitan Real Estate Partners Global LLC 26-0664268	\$	(10)	\$	-	\$	(10)
North Sky Capital Clean Growth Fund V LP 83-1650809	\$	(528)	\$	32	\$	(560)
Park Street Capital Natural Resource Fund V LP 45-3001979	\$	31,421	\$	9	\$	31,412
Park Street Capital Private Equity Fund IX LP 26-1822109	\$	3,141	\$	287	\$	2,854
Vision Ridge Sustainable Asset Fund II LP 82-4330109	\$	(48,715)	\$	-	\$	(48,715)
W Capital Partners III LP 27-5137337	\$	(6)	\$	-	\$	(6)
Total Unrelated Business Income	\$	568,775.00	\$	10,780.74	\$	557,994.26

8879-TE

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning JUN 1

, 2022, and ending MAY 31

2023

2022

OMB No. 1545-0047

Do not send to the IRS. Keep for your records. Department of the Treasury Go to www.irs.gov/Form8879TE for the latest information. Internal Revenue Service Name of filer **EIN or SSN** LEWIS & CLARK COLLEGE 93-0386858 ANDREA DOOLEY Name and title of officer or person subject to tax CFO & VP FOR OPERATIONS Type of Return and Return Information Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. Form 990 check here b Total revenue, if any (Form 990, Part VIII, column (A), line 12) ______ 1b 1a b Total revenue, if any (Form 990-EZ, line 9) 2a Form 990-EZ check here 3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22) Form 990-PF check here ... b Tax based on investment income (Form 990-PF, Part V, line 5) 4b 4a Form 8868 check here b Balance due (Form 8868, line 3c) 5a b Total tax (Form 990-T, Part III, line 4) 6a Form 990-T check here 6b Form 4720 check here b Total tax (Form 4720, Part III, line 1) 7a 7b Form 5227 check here b FMV of assets at end of tax year (Form 5227, Item D) 8a 8b Form 5330 check here 9a b Tax due (Form 5330, Part II, line 19) 9h b Amount of credit payment requested (Form 8038-CP, Part III, line 22) Form 8038-CP check here 10b 10a Part II Declaration and Signature Authorization of Officer or Person Subject to Tax Under penalties of perjury, I declare that [X] I am an officer of the above entity or [...] I am a person subject to tax with respect to (name and that I have examined a copy of the , (EIN) of entity) 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal. PIN: check one box only X lauthorize BAKER TILLY US, LLP 12345 to enter my PIN Enter five numbers, but ERO firm name do not enter all zeros as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen. Date 04/10/2024 gnature of officer or person subject to tax Certification and Authentication ERO's EFIN/PIN. Enter your six-digit electronic filing identification 41381212345 number (EFIN) followed by your five-digit self-selected PIN. Do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. KAREN A. GRIES 04/10/24 ERO's signature **ERO Must Retain This Form - See Instructions** Do Not Submit This Form to the IRS Unless Requested To Do So Form 8879-TE (2022) LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

202521 12-16-22

Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870. Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Type or Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) print LEWIS & CLARK COLLEGE 93-0386858 File by the Number, street, and room or suite no. If a P.O. box, see instructions. filing your 615 S PALATINE HILL ROAD return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions. PORTLAND, OR 97219-7879 Enter the Return Code for the return that this application is for (file a separate application for each return) **Application** Return **Application** Return Is For Is For Code Code Form 990 or Form 990-EZ Form 1041-A 01 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 Form 990-T (trust other than above) 06 Form 8870 12 Form 990-T (corporation) ANDREA DOOLEY Telephone No. ▶ 503-768-7801 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this If it is for part of the group, check this box APRIL 15, 2024 I request an automatic 6-month extension of time until , to file the exempt organization return for the organization named above. The extension is for the organization's return for: calendar year , and ending MAY 31, 2023 ▶ X tax year beginning JUN 1, 2022 Initial return Final return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and 47,257. estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions

223841 04-01-22

LHA

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)