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Form 990-PF (2008) THE HAROLD EDELSSTEIN FOUNDATION

95-4814292

Page 10

## Private Operating Foundations (see instructions and Part VII-A, question 9)

B/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2008, enter the date of the ruling. ....				
b Check box to indicate whether the foundation is a private operating foundation described in section	<input type="checkbox"/> 4942(l)(3) or <input type="checkbox"/> 4942(l)(5)			
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed. ....				
b 85% of line 2a .....				
c Qualifying distributions from Part XII, line 4 for each year listed .....				
d Amounts included in line 2c not used directly for active conduct of exempt activities .....				
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c .....				
3 Complete 3a, b, or c for the alternative test referred upon:				
a 'Assets' alternative test - enter:				
(1) Value of all assets .....				
(2) Value of assets qualifying under section 4942(l)(3)(B)(i) .....				
b 'Endowment' alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed .....				
c 'Support' alternative test - enter:				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) .....				
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(l)(3)(B)(ii) .....				
(3) Largest amount of support from an exempt organization .....				
(4) Gross investment income .....				

## Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year - see instructions.)

## 1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

## 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc. Programs:

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

MAY-18-2010 10:58A FROM:  
WRT-TELE 14-JDN-FR44

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TO: 18016206607  
IU: 1562544744

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Dec. 29, 2009 LTR 2697C S R  
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THE HAROLD EDELSTEIN FOUNDATION  
100 W BROADWAY #600  
GLENDALE CA 91210

814709

DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying Schedules and statements; and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Frederick L. Simmons

Signature of Officer or Trustee

5/18/10  
Date

Title

Executive Vice President