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Form 990-PF

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

OMB No 1545-0052

2008

Department of the Treasury
Internal Revenue Service

Note: The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2008 , or tax year beginning 07-01-2008 and ending 06-30-2009

G Check all that apply ☐ Initial return ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation
THE HELP SOM-CHILD FOUNDATION INC

Number and street (or P O box number if mail is not delivered to street address) Room/suite
810 SEVENTH AVENUE - 29 FL

City or town, state, and ZIP code
NEW YORK, NY 10019

A Employer identification number
13-3319142

B Telephone number (see the instructions)
(212) 581-9340

C If exemption application is pending, check here ☐

D 1. Foreign organizations, check here ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,209,315


















J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _ (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	1,048	1,048	1,048	
	4 Dividends and interest from securities.	54,427	54,427	54,427	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-817,931			
	b Gross sales price for all assets on line 6a <u>1,033,539</u>				
	7 Capital gain net income (from Part IV , line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	-762,456	55,475	55,475	
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see the instructions) . . .				
	19 Depreciation (attach schedule) and depletion . . .	0			
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	14,027	14,027	14,027	
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	14,027	14,027	14,027	0
	25 Contributions, gifts, grants paid	75,401			75,401
	26 Total expenses and disbursements. Add lines 24 and 25	89,428	14,027	14,027	75,401
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-851,884			
	b Net investment income (if negative, enter -0-)		41,448		
	c Adjusted net income (if negative, enter -0-)			41,448	

Part II



Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1Cash—non-interest-bearing			
	2Savings and temporary cash investments	76,509	170,342	170,343
	3Accounts receivable  _____ Less allowance for doubtful accounts  _____			
	4Pledges receivable  _____ Less allowance for doubtful accounts  _____			
	5Grants receivable			
	6Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7Other notes and loans receivable (attach schedule)  _____ Less allowance for doubtful accounts  _____			
	8Inventories for sale or use			
	9Prepaid expenses and deferred charges			
	10aInvestments—U S and state government obligations (attach schedule)			
	bInvestments—corporate stock (attach schedule)	1,671,744 	371,488	466,296
	cInvestments—corporate bonds (attach schedule)	202,415 	492,651	498,404
	11Investments—land, buildings, and equipment basis  _____ Less accumulated depreciation (attach schedule)  _____			
	12Investments—mortgage loans			
	13Investments—other (attach schedule)		64,303	74,272
	14Land, buildings, and equipment basis  _____ Less accumulated depreciation (attach schedule)  _____			
	15Other assets (describe  _____)			
	16Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,950,668	1,098,784	1,209,315
Liabilities	17Accounts payable and accrued expenses			
	18Grants payable			
	19Deferred revenue			
	20Loans from officers, directors, trustees, and other disqualified persons			
	21Mortgages and other notes payable (attach schedule)			
	22Other liabilities (describe  _____)			
	23Total liabilities (add lines 17 through 22)		0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here  <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24Unrestricted			
	25Temporarily restricted			
	26Permanently restricted			
	Foundations that do not follow SFAS 117, check here  <input checked="" type="checkbox"/> and complete lines 27 through 31.			
	27Capital stock, trust principal, or current funds			
	28Paid-in or capital surplus, or land, bldg , and equipment fund			
	29Retained earnings, accumulated income, endowment, or other funds	1,950,668	1,098,784	
	30Total net assets or fund balances (see the instructions)	1,950,668	1,098,784	
	31Total liabilities and net assets/fund balances (see the instructions)	1,950,668	1,098,784	

Part III

Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1	1,950,668
2	Enter amount from Part I, line 27a	2	-851,884
3	Other increases not included in line 2 (itemize)  _____	3	
4	Add lines 1, 2, and 3	4	1,098,784
5	Decreases not included in line 2 (itemize)  _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,098,784

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	SEE SCHEDULE ATTACHED	P	2001-01-01	2009-01-01
b	SEE SCHEDULE ATTACHED	P	2009-01-01	2009-01-01
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 882,771		1,673,651	-790,880
b 150,768		177,819	-27,051
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			-790,880
b			-27,051
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-817,931
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8		3	-27,051

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2007	73,780	2,061,409	0 03579
2006	98,235	2,047,156	0 04799
2005	99,350	1,887,214	0 05264
2004	95,766	1,864,393	0 05137
2003	104,301	1,824,144	0 05718

2	Total of line 1, column (d).	2	0 24497
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 04899
4	Enter the net value of noncharitable-use assets for 2008 from Part X, line 5.	4	1,367,183
5	Multiply line 4 by line 3.	5	66,982
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	414
7	Add lines 5 and 6.	7	67,396
8	Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	75,401

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see the instructions)			
1a		Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1	
b		Date of ruling letter _____ (attach copy of ruling letter if necessary—see instructions)	
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	
c		All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)	
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	
3		Add lines 1 and 2.	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	
6		Credits/Payments	
a		2008 estimated tax payments and 2007 overpayment credited to 2008 6a 2,450	
b		Exempt foreign organizations—tax withheld at source 6b	
c		Tax paid with application for extension of time to file (Form 8868) 6c	
d		Backup withholding erroneously withheld 6d	
7		Total credits and payments Add lines 6a through 6d. 7 2,450	
8		Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached 8	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed 9	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid. 10 2,036	
11		Enter the amount of line 10 to be Credited to 2009 estimated tax 2,036 Refunded 11	

Part VII-A Statements Regarding Activities			
1a			Yes No
it participate or intervene in any political campaign?		1a	No
b			No
Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?		1b	No
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c			No
Did the foundation file Form 1120-POL for this year?.		1c	No
d			
Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$			
e			
Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
2			No
Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		2	No
3			No
Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		3	No
4a			No
Did the foundation have unrelated business gross income of \$1,000 or more during the year?.		4a	No
b			No
If "Yes," has it filed a tax return on Form 990-T for this year?.		4b	No
5			No
Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		5	No
6			
Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either			
• By language in the governing instrument, or			
• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		6	Yes
7			
Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV		7	Yes
8a			
Enter the states to which the foundation reports or with which it is registered (see the instructions) <u>NY</u>			
b			
If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .		8b	Yes
9			No
Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2008 or the taxable year beginning in 2008 (see instructions for Part XIV)? If "Yes," complete Part XIV		9	No
10			No
Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		10	No

Part VII-A

Statements Regarding Activities Continued

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11a		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Web site address ▶N/A				
14	The books are in care of ▶THE FOUNDATION	Telephone no ▶(212) 581-9340		
	Located at ▶810 SEVENTH AVENUE - 29 FL NEW YORK NY	ZIP+4 ▶10019		
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here			15

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)?	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2008?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2008, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2008?			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see the instructions)	2b		No
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2008 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2008.)	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2008?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

Continued

5a

During the year did the foundation pay or incur any amount to

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

Yes

✓

No

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

Yes

✓

No

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

Yes

✓

No

(4)

Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions).

Yes

✓

No

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes

✓

No

b

If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see the instructions)?

5b

No

Organizations relying on a current notice regarding disaster assistance check here.

▶

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

Yes

✓

No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

✓

No

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If you answered "Yes" to 6b, also file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

✓

No

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

No

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DOROTHY WAITS	Secretary	0		
810 SEVENTH AVENUE NEW YORK, NY 10019	0 00			
FRANK J STELLA	Treasurer	0		
810 SEVENTH AVENUE NEW YORK, NY 10019	0 00			
BEVERLY SOMMER	Vice President	0		
810 SEVENTH AVENUE NEW YORK, NY 10019	0 00			
AMY MORGAN SOMMER	President	0		
408 TENTH STREET SANTA MONICA, CA 90402	0 00			

2

Compensation of five highest-paid employees (other than those included on line 1—see the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total

number of other employees paid over \$50,000.

▶

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Part VIII Information About Officers and Contractors Continued

3 Five highest-paid independent contractors for professional services—(see the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services.	1
--	---

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
--	----------

1		
2		
3		
4		

Part IX-B Summary of Program-Related Investments (see the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
--	--------

1	
2	
All other program-related investments See the instructions	
3	

Total Add lines 1 through 3.		
---	---	--

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	1,377,642
b	Average of monthly cash balances.	1b	10,361
c	Fair market value of all other assets (see the instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,388,003
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	1,388,003
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see the instructions).	4	20,820
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,367,183
6	Minimum investment return. Enter 5% of line 5.	6	68,359

Part XI

Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	68,359
2a	Tax on investment income for 2008 from Part VI, line 5.	2a	414
b	Income tax for 2008 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	414
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	67,945
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	67,945
6	Deduction from distributable amount (see the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	67,945

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	75,401
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	75,401
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	414
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	74,987

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII

Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2007	(c) 2007	(d) 2008
1 Distributable amount for 2008 from Part XI, line 7				67,945
2 Undistributed income, if any, as of the end of 2007				
a Enter amount for 2007 only.			696	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2008				
a From 2003.				
b From 2004.				
c From 2005.				
d From 2006.				
e From 2007.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2008 from Part XII, line 4 ▶ \$ 75,401				
a Applied to 2007, but not more than line 2a			696	
b Applied to undistributed income of prior years (Election required—see the instructions). . . .				
c Treated as distributions out of corpus (Election required—see the instructions).	0			
d Applied to 2008 distributable amount.				67,945
e Remaining amount distributed out of corpus	6,760			
5 Excess distributions carryover applied to 2008 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	6,760			
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see the instructions.				
e Undistributed income for 2006 Subtract line 4a from line 2a Taxable amount—see the instructions.				
f Undistributed income for 2008 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2008.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see the instructions).				
8 Excess distributions carryover from 2002 not applied on line 5 or line 7 (see page 27 of the instructions).				
9 Excess distributions carryover to 2008. Subtract lines 7 and 8 from line 6a.	6,760			
10 Analysis of line 9				
a From 2004.				
b From 2005.				
c From 2006.				
d From 2007.				
e From 2008.	6,760			

Part XIV

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

1a

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 organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2008	(b) 2007	(c) 2006	(d) 2005	
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 relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(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(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XV

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

AMY MORGAN SOMMER

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

2

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

Check here ☒ if the organization only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the organization makes gifts, grants, etc. (see the 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

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<div><div>a</div><div><i>Paid during the year</i></div><div>SEE ATTACHED</div><div>SCHEDULE</div><div>NEW YORK, NY 10019</div></div>			VARIOUS	75,401
<div>Total</div>				75,401
<div><div>b</div><div><i>Approved for future payment</i></div></div>				
<div>Total</div>				

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments				1,048	
4 Dividends and interest from securities. . . .				54,427	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory					-817,931
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e). .				55,475	-817,931
13 Total. Add line 12, columns (b), (d), and (e). 13					-762,456

[illegible]

<p>1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?</p>		Yes	No
<p>a Transfers from the reporting organization to a noncharitable exempt organization of</p>			
<p>(1) Cash.</p>		1a(1)	No
<p>(2) Other assets.</p>		1a(2)	No
<p>b Other transactions</p>			
<p>(1) Sales of assets to a noncharitable exempt organization.</p>		1b(1)	No
<p>(2) Purchases of assets from a noncharitable exempt organization.</p>		1b(2)	No
<p>(3) Rental of facilities, equipment, or other assets.</p>		1b(3)	No
<p>(4) Reimbursement arrangements.</p>		1b(4)	No
<p>(5) Loans or loan guarantees.</p>		1b(5)	No
<p>(6) Performance of services or membership or fundraising solicitations.</p>		1b(6)	No
<p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.</p>		1c	No
<p>d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.</p>			

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No


b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 or fiduciary) is based on all information of which preparer has any knowledge.

*****	2010-02-09	*****
Signature of officer or trustee	Date	Title

Preparer's Signature  BRUCE A ROSEN CPA

Date	Check if self-employed 	Preparer's SSN or PTIN (See Signature in the instructions)
------	--	---

Firm's name (or yours if self-employed), address, and ZIP code

Bruce A Rosen CPA PC

7 Cobblestone Court

Centerport, NY 11721

EIN ▶

Phone no (631) 754-1600

**TY 2008 Investments Corporate
Bonds Schedule**

Name: THE HELP SOM-CHILD FOUNDATION INC

EIN: 13-3319142

Software ID: 08000091

Software Version: 2008v2.7

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORPORATE BONDS	492,651	498,404

**TY 2008 Investments Corporate
Stock Schedule**

Name: THE HELP SOM-CHILD FOUNDATION INC

EIN: 13-3319142

Software ID: 08000091

Software Version: 2008v2.7

Name of Stock	End of Year Book Value	End of Year Fair Market Value
EQUITIES	371,488	466,296

TY 2008 Investments - Other Schedule

Name: THE HELP SOM-CHILD FOUNDATION INC

EIN: 13-3319142

Software ID: 08000091

Software Version: 2008v2.7

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
INVESTMENT FUNDS	AT COST	64,303	74,272

TY 2008 Other Expenses Schedule**Name:** THE HELP SOM-CHILD FOUNDATION INC**EIN:** 13-3319142**Software ID:** 08000091**Software Version:** 2008v2.7

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
REGISTRATION FEES	250	250	250	
PORTFOLIO DEDUCTIONS	839	839	839	
INVESTMENT ADVISORY FEES	12,938	12,938	12,938	

9:16 AM

12/16/09

Accrual Basis

The Help Som-Child Foundation
Transactions by Account
As of June 30, 2009

Type	Date	Num	Name	Memo	Amount	Balance
501 - Contributions						
Check	7/10/2008		Wellesley College	Contribution for The	0 00	0 00
Check	7/10/2008	1256	Wellesley College	Contribution for The	15,000 00	15,000 00
Check	7/10/2008	1257	KCRW	Contribution/Amy S	1,000 00	16,000 00
Check	7/22/2008	1258	The UCLA Foundation	For the Mattel Party	2,161 00	18,161 00
Check	10/28/2008	1259	Everychild Foundation	Contribution/Dues fo	6,500 00	24,661 00
Check	10/28/2008	1260	EyeCare Foundation	Contribution/Amy S	5,000 00	29,661 00
Check	10/28/2008	1261	KPFK-FM	Contribution / Amy	500 00	30,161 00
Check	10/28/2008	1262	KPCC FM 89.3	Contribution/Amy S	500 00	30,661 00
Check	10/28/2008	1263	UCLA Medical Center	Contribution to Matt	1,500 00	32,161 00
Check	12/15/2008	1265	ACLU Foundation of Southern	Contribution/Amy S	34,000 00	66,161 00
Check	12/18/2008	1266	Pacific Hills School	Contribution/Amy S	1,500 00	67,661 00
Check	12/18/2008	1267	Park Century School	Contribution/Amy S	250 00	67,911 00
Check	12/18/2008	1268	EyeCare Foundation	Contribution in hono	500 00	68,411 00
Check	12/18/2008	1269	Greater Los Angeles Zoo Ass	Contribution from H	1,490 00	69,901 00
Check	12/18/2008	1270	UCLA Foundation	Contribution/Amy S	500 00	70,401 00
Check	12/18/2008	1271	Los Angeles County Museum	Supporting Contribu	600 00	71,001 00
Check	1/22/2009	1272	Greater Los Angeles Zoo Ass	Contribution from H	100 00	71,101 00
Check	1/23/2009	1273	Half the Sky Foundation	Contribution from H	250 00	71,351 00
Check	2/26/2009	1275	CoachArt	Contribution from H	350 00	71,701 00
Check	3/3/2009	1276	BookEnds	Early Reader Spons	700 00	72,401 00
Check	6/4/2009		Venice Family Clinic	Contribution/Amy S	0 00	72,401 00
Check	6/4/2009	1277	Venice Family Clinic	Contribution/Amy S	2,750 00	75,151 00
Check	6/25/2009	1278	Wellesley Centers for Women	Help Som-Child on	250 00	75,401 00
Total 501 Contributions					75,401 00	75,401 00
TOTAL					75,401.00	75,401.00

HELP SOM-CHILD FOUNDATION INC.
Account 256741
USD Base Currency

Deutsche Bank

As of June 30, 2009
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Portfolio Review
Holdings for Portfolio

Fixed Income

Quantity	Description	% of Category	Tax Cost	Current Price	Market Value	Accrued Income	Rate	Est. Annual Income	Annual Yield %
Corporate									
50,000 00	DU PONT E I DE NEMOURS & CO NT DTD 10/20/99 6 875% 10/15/2009	8 9	52,365 00	101 851	50,925 50	725 69	6 875	3,437 50	6 75
50,000 00	CITIGROUP INC SR NT DTD 01/16/01 6 50% 01/18/2011	9 0	49,860 00	101 546	50,773 00	1,471 53	6 500	3,250 00	6 40
25,000 00	CISCO SYS INC SR NT DTD 02/22/06 5 25% 02/22/2011	4 6	26,431 25	105 444	26,361 00	470 31	5 250	1,312 50	4 98
25,000 00	DISNEY WALT CO DTD 07/18/06 5 70% 07/15/2011	4 7	26,711 25	106 990	26,747 50	657 08	5 700	1,425 00	5 33
25,000 00	HEWLETT PACKARD CO GBL NT DTD 02/27/07 5 25% 03/01/2012	4 7	26,280 50	106 822	26,705 50	437 50	5 250	1,312 50	4 91
25,000 00	LILLY ELI & CO NT DTD 03/06/09 3 55% 03/06/2012	4 5	25,366 75	103 598	25,899 50	283 51	3 550	887 50	3 43
25,000 00	BELLSOUTH CORP NT DTD 11/15/04 4 75% 11/15/2012	4 5	25,480 75	103 533	25,883 25	151 74	4 750	1,187 50	4 59
25,000 00	VERIZON COMMUNICATIONS INC NT DTD 02/12/08 4 35% 02/15/2013	4 5	24,867 50	102 146	25,536 50	410 83	4 350	1,087 50	4 26
25,000 00	MCDONALD'S CORP MEDIUM TERM NTS DTD 02/29/08 4 30% 03/01/2013	4 5	26,056 25	104 017	26,004 25	358 33	4 300	1,075 00	4 13
50,000 00	WAL MART STORES INC DEB DTD 06/01/93 7 25% 06/01/2013	9 9	54,020 00	114 277	57,138 50	302 08	7 250	3,625 00	6 34
25,000 00	BP CAPITAL MARKETS PLC NT DTD 11/07/08 5 25% 11/07/2013	4 7	26,530 50	107 331	26,832 75	196 88	5 250	1,312 50	4 89
25,000 00	PROCTER & GAMBLE CO NT DTD 12/18/08 4 60% 01/15/2014	4 6	26,237 25	105 168	26,292 00	616 53	4 600	1,150 00	4 37
25,000 00	NOVARTIS CAP CORP NT DTD 02/10/09 4 125% 02/10/2014	4 5	25,804 00	102 937	25,734 25	403 91	4 125	1,031 25	4 01

HELP SOM-CHILD FOUNDATION INC.
 Account 256741
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Portfolio Review
 Holdings for Portfolio

As of June 30, 2009
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Fixed Income

Quantity	Description	% of Category	Tax Cost	Current Price	Market Value	Accrued Income	Rate	Est. Annual Income	Annual Yield %
Corporate									
25,000 00	CHEVRON CORPORATION SR NT DTD 03/03/09 3.95% 03/03/2014	4.5	25,400 00	102 956	25,739 00	323 68	3 950	987 50	3 84
25,000 00	SHELL INTL FIN NT DTD 03/23/09 4 00% 03/21/2014	4.5	25,749 25	102 683	25,670 75	272 22	4 000	1,000 00	3 90
25,000 00	ORACLE CORP NT DTD 01/13/06 5.25% 01/15/2016	4.6	25,491 25	104 642	26,160 50	605 21	5 250	1,312 50	5 02
Total Corporate									
		87.2	492,651 50		498,403 75	7,687 03		25,393 75	5 10
Investment Funds									
5,857.28	DWS HIGH INCOME FUND-INS	4.1	20,324 74	4 060	23,780 54		0 378	2,214 05	9 31
250 00	ISHARES TR U S TREAS INFLATION PROTECTED SECS FD	4.4	24,252.50	101 640	25,410 00		6 255	1,563 75	6 15
Total Investment Funds									
		8.5	44,577 24		49,190 54			3,777 80	7 68
Int'l Inv Funds									
2,702 70	PIMCO DEVELOPING LOCAL MARKETS FUND	4.3	23,000 00	9 280	25,081 08	2 78	0 345	932 43	3 72
Total Int'l Inv Funds									
		4.3	23,000 00		25,081 08	2 78		932 43	3 72
Total Fixed Income									
		100.0	560,228 74		572,675 37	7,689 81		30,103 98	5 26



Equities

Quantity	Description	% of Category	Tax Cost	Current Price	Market Value	Accrued Income	Rate	Est. Annual Income	Annual Yield %
Equity by Sector									
Consumer Discretionary									
120 00	DARDEN RESTAURANTS INC COM	1 0	3,140 22	32 980	3,957 60		1 000	120 00	3 03
100 00	HASBRO INC COM	0 6	2,606 00	24 240	2,424 00		0 800	80 00	3 30
180 66	MARRIOTT INTL INC NEW CL A	1 0	2,514 33	22 070	3,987 26		0 350	63 23	1 59
90 00	MCDONALDS CORP COM	1 3	4,779 90	57 490	5,174 10		2 000	180 00	3 48
180 00	NIKE INC CL B	2 3	7,267 32	51 780	9,320 40	45 00	1 000	180 00	1 93
Total Consumer Discretionary			20,307 77		24,863 36	45 00		623 23	2 51
Consumer Staples									
100 00	COLGATE PALMOLIVE CO COM	1 8	5,555 70	70 740	7,074 00		1 760	176 00	2 49
100 00	ENERGIZER HLDGS INC COM	1 3	4,045 10	52 240	5,224 00				
140 00	PEPSICO INC COM	1 9	6,461 98	54 960	7,694 40		1 800	252 00	3 28
100 00	PROCTER & GAMBLE CO COM	1 3	4,485 85	51 100	5,110 00		1 760	176 00	3 44
200 00	SYSCO CORP COM	1 1	3,977 70	22 480	4,496 00	48 00	0 960	192 00	4 27
160 00	WAL MART STORES INC COM	1 9	7,714 96	48 440	7,750 40		1 090	174 40	2 25
Total Consumer Staples			32,241 29		37,348 80	48 00		970 40	2 60
Energy									
125 00	ANADARKO PETE CORP COM	1 4	5,762 70 M	45 390	5,673 75		0 360	45 00	0 79
190 00	CAMERON INTL CORP COM	1 3	3,816 82	28 300	5,377 00				
80 00	EOG RES INC COM	1 4	4,204 68	67 920	5,433 60		0 580	46 40	0 85
90 00	EXXON MOBIL CORP COM	1 6	5,966 86	69 910	6,291 90		1 680	151 20	2 40

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HELP SOM-CHILD FOUNDATION INC.
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Portfolio Review
Holdings for Portfolio

As of June 30, 2009
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Equities

Quantity	Description	% of Category	Tax Cost	Current Price	Market Value	Accrued Income	Rate	Est. Annual Income	Annual Yield %
Energy									
100.00	OCCIDENTAL PETE CORP COM	1.6	5,364.70	65.810	6,581.00	33.00	1.320	132.00	2.01
90.00	SCHLUMBERGER LTD COM COM	1.2	3,439.53	54.110	4,869.90	18.90	0.840	75.60	1.55
70.00	TRANSOCEAN LTD ZUG COM	1.3	3,670.80	74.290	5,200.30				
Total Energy			32,226.09		39,427.45	51.90		450.20	1.14
Financials									
130.00	BANK NEW YORK MELLON CORP COM	1.0	2,403.31	29.310	3,810.30		0.360	46.80	1.23
90.00	INTERCONTINENTALEXCHANGE INC COM	2.6	5,570.06	114.240	10,281.60				
80.00	J P MORGAN CHASE & CO COM	0.7	1,434.28	34.110	2,728.80		0.200	16.00	0.59
180.00	PRICE T ROWE GROUP INC COM	1.9	4,029.93	41.670	7,500.60		1.000	180.00	2.40
Total Financials			13,437.58		24,321.30			242.80	1.00
Health Care									
100.00	ABBOTT LABS COM	1.2	4,729.85	47.040	4,704.00		1.600	160.00	3.40
110.00	AMGEN INC COM	1.5	5,184.14	52.940	5,823.40				
40.00	BAXTER INTL INC COM	0.5	2,025.51	52.960	2,118.40		1.040	41.60	1.96
220.00	CELGENE CORP COM	2.6	9,224.27	47.840	10,524.80				
110.00	EDWARDS LIFESCIENCES CORP COM	1.9	6,137.83	68.030	7,483.30				
135.00	EXPRESS SCRIPTS INC COM	2.3	6,295.99	68.750	9,281.25				
180.00	GILEAD SCIENCES INC COM	2.1	8,004.06	46.840	8,431.20				
45.00	JOHNSON & JOHNSON COM	0.6	2,142.38	56.800	2,556.00		1.960	88.20	3.45

HELP SOM-CHILD FOUNDATION INC.
Account 256741
USD Base Currency

Portfolio Review
Holdings for Portfolio

Deutsche Bank

As of June 30, 2009
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Equities

Quantity	Description	% of Category	Tax Cost	Current Price	Market Value	Accrued Income	Rate	Est. Annual Income	Annual Yield %
Health Care									
75 00	LABORATORY CORP AMER HLDGS COM NEW	1 3	4,093 91	67 790	5,084 25				
60 00	MYRIAD GENETICS INC COM	0 5	1,906 14	35 650	2,139 00				
15 00	MYRIAD PHARMACEUTICALS COM	0 0	86 16	4 650	69 75				
160 00	ST JUDE MED INC COM	1 6	5,556 56	41 100	6,576 00				
Total Health Care			55,386 80		64,791 35			289 80	0 45
Industrials									
310 00	AMETEK INC NEW COM	2 7	8,699 38	34 580	10,719 80		0 240	74 40	0 69
80 00	BURLINGTON NORTHN SANTA FE CORP COM	1 5	4,253 68	73 540	5,883 20	32 00	1 600	128 00	2 18
50 00	LOCKHEED MARTIN CORP COM	1 0	2,931 35	80 650	4,032 50		2 280	114 00	2 83
50 00	NORFOLK SOUTHERN CORP COM	0 5	1,891 50	37 670	1,883 50		1 360	68 00	3 61
100 00	PARKER HANNIFIN CORP COM	1 1	4,545 50	42 960	4,296 00		1 000	100 00	2 33
170 00	ROCKWELL COLLINS INC COM	1 8	4,830 64	41 730	7,094 10		0 960	163 20	2 30
100 00	STERICYCLE INC COM	1 3	4,725 55	51 530	5,153 00				
120 00	UNITED TECHNOLOGIES CORP COM	1 6	4,769 64	51 960	6,235 20		1 540	184 80	2 96
Total Industrials			36,647 24		45,297 30	32 00		832 40	1 84
Information Technology									
100 00	APPLE INC COM	3 6	8,807 89 M	142 430	14,243 00				
380 00	BROADCOM CORP CL A	2 3	11,128 53 M	24 790	9,420 20				

Portfolio Review

As of June 30, 2009

Equities

Quantity	Description	% of Category	Tax Cost	Current Price	Market Value	Accrued Income	Rate	Est. Annual Income	Annual Yield %
Information Technology									
650 00	CISCO SYS INC COM	3 0	9,352 52	18 650	12,122 50				
510 00	E M C CORP MASS COM	1 7	5,379.73	13 100	6,681 00				
10 00	GOOGLE INC CL A	1 1	3,015 80	421.590	4,215 90				
600 00	INTEL CORP COM	2 5	8,531 98 M	16 550	9,930 00		0 560	336 00	3 38
50 00	INTERNATIONAL BUSINESS MACHS CORP COM	1 3	4,689 50	104 420	5,221 00		2 200	110 00	2 11
520 00	MICROSOFT CORP COM	3 1	8,173.62	23 770	12,360 40		0 520	270 40	2 19
260 00	NVIDIA CORP COM	0.7	2,313 61	11 290	2,935 40				
540 00	ORACLE CORP COM	2 9	7,812 99	21.420	11,566 80		0 200	108.00	0 93
355.00	QUALCOMM INC COM	4 0	15,312 12 M	45 200	16,046 00		0 680	241 40	1 50
105 00	RESEARCH IN MOTION LTD COM	1 9	3,838 64	71 090	7,464 45				
200 00	ACCENTURE LTD CL A	1 7	5,543 40	33 460	6,692 00		0 500	100 00	1 49
Total Information Technology			93,900 33		118,898 65			1,165 80	0 98
Materials									
140 00	CELANESE CORP DE SER A COM	0 8	1,272 18	23 750	3,325 00		0 160	22 40	0 67
180 00	ECOLAB INC COM	1.8	5,563 26	38 990	7,018 20	25 20	0 560	100 80	1 44
150 00	MONSANTO CO NEW COM	2 8	11,370.38	74 340	11,151 00	39 75	1 060	159 00	1 43
150 00	MOSAIC CO COM	1 7	6,152.50 M	44 300	6,645 00		0 200	30 00	0 45
Total Materials			24,358 32		28,139 20	64 95		312 20	1 11
Telecommunication Services									

HELP SOM-CHILD FOUNDATION INC.
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Portfolio Review
Holdings for Portfolio

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Equities

Quantity	Description	% of Category	Tax Cost	Current Price	Market Value	Accrued Income	Rate	Est. Annual Income	Annual Yield %
Telecommunication Services									
180 00	AT & T INC COM	1.1	5,827 93	24,840	4,471 20		1 640	295 20	6 60
190 00	AMERICAN TOWER CORP CL A	1 5	5,237 73	31 530	5,990 70				
	Total Telecommunication Services	2 6	11,065 66		10,461 90			295 20	2 82
Utilities									
50 00	FPL GROUP INC COM	0 7	2,749 50	56 860	2,843 00		1 890	94 50	3 32
110 00	FIRSTENERGY CORP COM	1.1	4,167 24	38 750	4,262 50		2 200	242 00	5 68
	Total Utilities	1 8	6,916 74		7,105 50			336 50	4 74
	Total Equity by Sector	100.0	326,487 82		400,654 81	241 85		5,518 53	1 38
Equity Investment Funds									
1,970 44	COLUMBIA SELECT SMALL CAP FUND	33 0	16,000 00	11 000	21,674 87				
4,239 77	EATON VANCE STRUCTURED EMERGING MKTS	67.0	29,000 00	10.370	43,966.37		0 126	534 21	1 22
	Total Equity Investment Funds	100.0	45,000 00		65,641 24			534 21	0 81
	Total Equities		371,487 82		466,296 05	241 85		6,052 74	1 30

AN 'M' AFTER TAX COST INDICATES MULTIPLE LOTS, A 'U' INDICATES UNDETERMINED COST
Note: Industry sectors are based on the Global Industry Classification Standard(GICS)

Capital gains
THE HELP SOM-CHILD FND/DB

7/1/2008 through 6/30/2009

Investment	Quantity	Date Bought	Date Sold	Sale Proceeds	Purchase Cost	Gain / Loss
Short-Term Gains						
HSBC HOLDINGS	14	5/7/2008	7/28/2008	1,176.00	1,165.38	10.62
INTL BUS MACH 5.375...	60,000	9/26/2008	2/2/2009	60,000.00	60,082.20	(82.20)
XTO ENERGY INC	50	4/17/2008	3/10/2009	1,577.49	3,211.00	(1,633.51)
FREDDIE MAC	1,000	7/15/2008	3/10/2009	366.39	7,980.00	(7,613.61)
GENERAL DYNAMICS C...	100	4/17/2008	3/10/2009	3,682.98	8,420.00	(4,737.02)
ALCOA INC	200	4/17/2008	3/10/2009	1,199.99	6,900.00	(5,700.01)
FREDDIE MAC	1,300	7/11/2008	3/10/2009	476.32	15,405.00	(14,928.68)
BANK NY MELLON CORP	90	3/10/2009	3/23/2009	2,412.63	1,663.83	748.80
BANK NY MELLON CORP	10	3/10/2009	3/23/2009	266.38	184.87	81.51
LABORATORY CORP	25	3/10/2009	3/27/2009	1,472.64	1,364.64	108.00
CELGENE CORP	50	3/10/2009	3/27/2009	2,328.71	2,096.42	232.29
EDWARDS LIFESCIENCE...	75	3/10/2009	3/27/2009	4,718.97	4,184.89	534.08
ABBOTT LABS	50	3/10/2009	5/1/2009	2,069.45	2,364.92	(295.47)
JOHNSON & JOHNSON	75	3/10/2009	5/1/2009	3,915.65	3,570.64	345.01
EDISON INTL	100	3/10/2009	5/1/2009	2,915.92	2,445.85	470.07
EXXON MOBIL CORP	50	3/10/2009	5/1/2009	3,392.91	3,314.93	77.98
DWS HIGH INCOME FD	5,670.1	3/10/2009	5/6/2009	22,000.00	19,675.24	2,324.76
EDWARDS LIFESCIENCE...	25	3/10/2009	5/7/2009	1,584.97	1,394.96	190.01
MEDTRONIC INC	130	3/10/2009	5/7/2009	4,324.99	3,200.40	1,124.59
DISCOVER BK 5.2% 5/1...	25,000	9/26/2008	5/18/2009	25,000.00	25,136.15	(136.15)
EXPRESS SCRIPTS INC	25	3/10/2009	5/19/2009	1,523.96	1,165.93	358.03
VERIZON COMM	60	3/10/2009	6/24/2009	1,850.35	1,612.11	238.24
RESEARCH IN MOTION ...	35	3/10/2009	6/24/2009	2,511.55	1,279.55	1,232.00
Total Short-Term Gains				150,768.25	177,818.91	(27,050.66)
Long-Term Gains						
NOVARTIS AG SPON ADR	500	11/28/2006	7/15/2008	29,099.83	29,020.00	79.83
HSBC HOLDINGS	100	9/26/2006	7/28/2008	8,399.95	9,110.00	(710.05)
HSBC HOLDINGS	500	10/28/2005	7/28/2008	41,999.76	39,551.83	2,447.93
GTE NORTHWEST INC.	50,000	1/25/2001	10/15/2008	50,000.00	49,752.00	248.00
SIEMENS AG SPON	200	7/12/2006	11/26/2008	12,199.93	17,292.00	(5,092.07)
MCDONALDS CORP	400	10/16/2007	11/26/2008	22,919.87	22,520.00	399.87
SIEMENS AG SPON	70	9/26/2006	11/26/2008	4,269.98	6,048.70	(1,778.72)
SIEMENS AG SPON	130	7/11/2006	11/26/2008	7,929.95	11,258.00	(3,328.05)
GENERAL ELECTRIC CO	400	2/26/2008	3/4/2009	2,543.98	13,420.00	(10,876.02)
WELLPOINT INC	41	5/31/2006	3/10/2009	1,339.47	2,963.07	(1,623.60)
WELLPOINT INC	259	12/30/2005	3/10/2009	8,461.48	19,448.31	(10,986.83)
ING GRP N V 7.5%	800	7/18/2002	3/10/2009	3,217.74	20,003.85	(16,786.11)
XTO ENERGY INC	250	2/26/2008	3/10/2009	7,887.46	14,087.50	(6,200.04)
WYETH	300	11/28/2006	3/10/2009	12,336.00	14,235.00	(1,899.00)
EMBARQ CORP	300	10/16/2007	3/10/2009	9,689.94	17,130.00	(7,440.06)
WELLPOINT INC	300	9/13/2005	3/10/2009	9,800.94	23,225.19	(13,424.25)
WELLPOINT INC	400	2/27/2004	3/10/2009	13,067.92	17,280.69	(4,212.77)
AIR PROD & CHEMICAL ...	100	10/16/2007	3/10/2009	4,674.97	9,850.00	(5,175.03)
FREDDIE MAC	300	2/27/2004	3/10/2009	109.92	18,689.61	(18,579.69)
UGI CORP	900	2/13/2006	3/10/2009	19,430.89	19,626.32	(195.43)
FEDEX CORP	100	11/3/2004	3/10/2009	3,556.98	9,103.40	(5,546.42)
FEDEX CORP	100	8/10/2005	3/10/2009	3,556.98	8,592.95	(5,035.97)
AMERICAN FUNDS CAP ...	897	12/27/2007	3/10/2009	19,420.05	40,015.17	(20,595.12)
FORD MOTOR COMPANY	500	6/9/2003	3/10/2009	889.99	5,234.24	(4,344.25)
CONSTELLATION ENER...	200	10/16/2007	3/10/2009	3,203.98	18,180.00	(14,976.02)
BEST BUY INC	500	12/23/2005	3/10/2009	13,119.92	22,365.59	(9,245.67)
FLEXTRONICS INT'L	100	4/2/2002	3/10/2009	193.01	1,865.64	(1,672.63)
PEPSI BOTTLING GROUP	200	11/2/2005	3/10/2009	3,501.98	5,938.22	(2,436.24)

Capital gains
THE HELP SOM-CHILD FND/DB

7/1/2008 through 6/30/2009

Investment	Quantity	Date Bought	Date Sold	Sale Proceeds	Purchase Cost	Gain / Loss
PEPSI BOTTLING GROUP	300	11/30/2005	3/10/2009	5,252.97	9,042.87	(3,789.90)
GENERAL DYNAMICS C...	200	10/16/2007	3/10/2009	7,365.95	17,540.00	(10,174.05)
COCA COLA CO	600	12/23/2005	3/10/2009	23,417.87	25,038.59	(1,620.72)
DOW CHEMICAL	300	11/30/2005	3/10/2009	1,904.99	14,076.29	(12,171.30)
CVS CORP	150	9/29/2005	3/10/2009	3,655.48	4,282.32	(626.84)
BRITISH SKY BROADCA...	200	10/16/2007	3/10/2009	4,921.97	11,320.00	(6,398.03)
CVS CORP	150	8/31/2005	3/10/2009	3,655.48	4,435.14	(779.66)
DOW CHEMICAL	200	8/10/2005	3/10/2009	1,269.99	9,892.47	(8,622.48)
CVS CORP	100	3/9/2006	3/10/2009	2,436.98	3,050.00	(613.02)
FREDDIE MAC	400	10/22/2003	3/10/2009	146.56	23,747.19	(23,600.63)
ROYCE VALUE TRUST	171	3/24/2003	3/10/2009	890.92	2,069.92	(1,179.00)
AT&T INC	399.5	11/30/2006	3/10/2009	8,932.76	13,163.53	(4,230.77)
AT&T INC	320.5	11/30/2006	3/10/2009	7,166.34	10,390.01	(3,223.67)
KIMBERLY CLARK CORP	500	6/17/2004	3/10/2009	22,074.87	32,581.00	(10,506.13)
SUNTRUST BANKS INC	300	9/25/2006	3/10/2009	3,233.98	23,085.00	(19,851.02)
SUNTRUST BANKS INC	300	9/26/2006	3/10/2009	3,233.98	23,130.00	(19,896.02)
STARWOOD HOTELS	500	6/29/2007	3/10/2009	5,324.97	33,550.00	(28,225.03)
STARWOOD HOTELS	450	9/24/2007	3/10/2009	4,792.47	26,550.00	(21,757.53)
CVS CORP	300	8/10/2005	3/10/2009	7,310.96	9,265.92	(1,954.96)
FEDEX CORP	100	11/30/2005	3/10/2009	3,556.98	9,868.40	(6,311.42)
CONOCOPHILLIPS (COP)	200	8/16/2006	3/10/2009	7,527.95	13,596.00	(6,068.05)
CHINA MOBILE	300	11/30/2006	3/10/2009	12,638.93	12,840.00	(201.07)
TOTAL SA FRANCE SPON	300	7/11/2006	3/10/2009	13,928.92	19,650.00	(5,721.08)
TOTAL SA FRANCE SPON	200	8/25/2006	3/10/2009	9,285.95	13,770.00	(4,484.05)
BARCLAYS PLC ADR	300	10/16/2007	3/10/2009	1,187.99	15,900.00	(14,712.01)
BARCLAYS PLC ADR	200	10/17/2007	3/10/2009	791.99	10,550.00	(9,758.01)
PFIZER INC	200	11/25/2003	3/10/2009	2,561.99	6,745.24	(4,183.25)
FLEXTRONICS INT'L	400	11/13/2003	3/10/2009	772.03	6,060.78	(5,288.75)
DIAGEO PLC NEW GB	200	1/6/2006	3/10/2009	8,445.95	12,131.56	(3,685.61)
DIAGEO PLC NEW GB	200	2/6/2006	3/10/2009	8,445.95	12,241.56	(3,795.61)
CANON INC ADR JAPAN	300	6/29/2007	3/10/2009	6,638.96	17,610.00	(10,971.04)
CANON INC ADR JAPAN	200	7/27/2007	3/10/2009	4,425.97	10,850.00	(6,424.03)
CANON INC ADR JAPAN	200	8/16/2007	3/10/2009	4,425.98	10,480.00	(6,054.02)
UTILITIES SETOPR	300	3/10/2006	3/10/2009	6,905.96	9,435.00	(2,529.04)
AMBERCROMBIE & FITC...	200	12/31/2007	3/10/2009	3,589.97	16,000.00	(12,410.03)
POSCO SPON ADR	500	1/20/2006	3/10/2009	28,204.83	24,986.85	3,217.98
POSCO SPON ADR	600	1/12/2006	3/10/2009	33,845.81	30,628.23	3,217.58
PFIZER INC	200	10/30/2001	3/10/2009	2,561.98	8,590.87	(6,028.89)
KAYNE ANDERSON ENE...	960	9/25/2006	3/10/2009	7,210.51	24,000.00	(16,789.49)
KAYNE ANDERSON ENE...	40	9/25/2006	3/10/2009	300.39	1,000.00	(699.61)
BP PLC SPON ADR	500	11/30/2006	3/10/2009	18,514.89	33,175.00	(14,660.11)
BP PLC SPON ADR	300	10/16/2007	3/10/2009	11,108.94	21,720.00	(10,611.06)
POSCO SPON ADR	200	1/11/2006	3/10/2009	11,281.94	10,420.94	861.00
BRITISH SKY BROADCA...	200	10/17/2007	3/10/2009	4,921.97	11,230.00	(6,308.03)
GOLDMAN SACHS 6.2%	2,000	10/31/2005	3/10/2009	27,069.84	50,000.00	(22,930.16)
CITIGROUP CAP 1X	2,000	2/5/2003	3/10/2009	11,500.93	50,003.85	(38,502.92)
BAC CAPITAL TRUST	1,200	12/6/2001	3/10/2009	10,937.45	30,003.85	(19,066.40)
CITIGROUP CAP VII	1,000	1/11/2002	3/10/2009	6,596.66	26,253.85	(19,657.19)
ROYCE VALUE TRUST	936	2/1/2001	3/10/2009	4,876.62	11,862.70	(6,986.08)
ROYCE VALUE TRUST	1,190	2/5/2001	3/10/2009	6,199.98	16,093.14	(9,893.16)
UTILITIES SETOPR	100	12/8/2006	3/10/2009	2,301.98	3,710.00	(1,408.02)
ROYCE VALUE TRUST	134	6/23/2003	3/10/2009	698.15	1,940.29	(1,242.14)
ROYCE VALUE TRUST	93	9/23/2003	3/10/2009	484.54	1,488.86	(1,004.32)
ROYCE VALUE TRUST	76	12/23/2004	3/10/2009	395.97	1,431.08	(1,035.11)
ROYCE VALUE TRUST	57	6/23/2005	3/10/2009	296.97	1,026.00	(729.03)

Capital gains
THE HELP SOM-CHILD FND/DB

7/1/2008 through 6/30/2009

Investment	Quantity	Date Bought	Date Sold	Sale Proceeds	Purchase Cost	Gain / Loss
ROYCE VALUE TRUST	55	9/23/2005	3/10/2009	286.55	1,052.15	(765.60)
ROYCE VALUE TRUST	57	12/23/2005	3/10/2009	296.97	1,095.54	(798.57)
ROYCE VALUE TRUST	56	3/23/2006	3/10/2009	291.76	1,125.60	(833.84)
ROYCE VALUE TRUST	66	6/23/2006	3/10/2009	343.86	1,207.80	(863.94)
ROYCE VALUE TRUST	65	9/25/2006	3/10/2009	338.65	1,268.80	(930.15)
ROYCE VALUE TRUST	71	12/26/2006	3/10/2009	369.91	1,477.51	(1,107.60)
ROYCE VALUE TRUST	65	3/23/2007	3/10/2009	338.65	1,374.10	(1,035.45)
ROYCE VALUE TRUST	64	6/25/2007	3/10/2009	333.44	1,376.00	(1,042.56)
ROYCE VALUE TRUST	77	9/24/2007	3/10/2009	401.21	1,470.70	(1,069.49)
CRP BACKED TR CTFS	1,000	10/11/2002	3/10/2009	3,459.98	25,003.85	(21,543.87)
MBNA CAP E 8.125%-32	1,000	6/20/2002	3/10/2009	8,169.45	25,003.85	(16,834.40)
PFIZER INC	600	10/16/2001	3/10/2009	7,685.95	24,765.85	(17,079.90)
WYETH COM	500	11/2/2001	3/10/2009	20,559.81	28,394.95	(7,835.14)
OPPENHEIMER INC FD	22,472	11/27/2007	3/10/2009	71,460.96	100,000.40	(28,539.44)
FORD MOTOR COMPANY	500	4/18/2000	3/10/2009	889.99	15,245.03	(14,355.04)
ALLIANCE BERNSTEIN FD	187.013	12/26/2007	6/18/2009	2,055.28	4,101.20	(2,045.92)
ALLIANCE BERNSTEIN FD	16.984	12/26/2007	6/18/2009	186.65	372.45	(185.80)
ALLIANCE BERNSTEIN FD	4,281	12/19/2007	6/18/2009	47,048.19	100,004.16	(52,955.97)
Total Long-Term Gains				882,771.44	1,673,651.52	(790,880.08)
Grand Total				1,033,539.69	1,851,470.43	(817,930.74)