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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2008Open to Public
Inspection**A** For the **2008** calendar year, or tax year beginning **SEP 1, 2008** and ending **AUG 31, 2009****B** Check if
applicable

- ☐ Address
change
- ☐ Name
change
- ☐ Initial
return
- ☐ Termin-
ation
- ☐ Amended
return
- ☐ Applica-
tion
pending

Please
use IRS
label or
print or
typeSee
Specific
Instruc-
tions**C** Name of organization

THE HAROLD GRINSPOON FOUNDATION

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

380 UNION ST

Room/suite

City or town, state or country, and ZIP + 4

WEST SPRINGFIELD, MA 01089

F Name and address of principal officer JEREMY PAVA

SAME AS C ABOVE

D Employer identification number

04-6685725

E Telephone number

(413) 781-0712

G Gross receipts \$ 58,377,711.**H(a)** Is this a group return
for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)**H(c)** Group exemption number ▶**I** Tax-exempt status ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.HGF.ORG**K** Type of organization: ☐ Corporation ☒ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1991**M** State of legal domicile: MA**Part I** Summary

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1 Briefly describe the organization's mission or most significant activities. PROVIDE SUPPORT TO PRIMARILY JEWISH EDUCATIONAL ORGANIZATIONS AND INSTITUTIONS							
2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets							
3	Number of voting members of the governing body (Part VI, line 1a)	3		9			
4	Number of independent voting members of the governing body (Part VI, line 1b)	4		7			
5	Total number of employees (Part V, line 2a)	5		51			
6	Total number of volunteers (estimate if necessary)	6		50			
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a		-962,764.			
7b	Net unrelated business taxable income from Form 990, line 34	7b		-96,855.			
8	Contributions and grants (Part VIII, line 1h)	8	34,397,491.	5,618,531.			
9	Program service revenue (Part VIII, line 2g)	9	1,035,333.	2,020,282.			
10	Investment income (Part VIII, column (A), lines 3d, 4, and 7d)	10	8,814,642.	-2,896,125.			
11	Other revenue (Part VIII, column (A), lines 5, 6c, 8c, 9c, 10c, and 11e)	11	53,775.	21,569,277.			
12	Total revenue - add lines 8 through 11 (must equal Part VII, column (A), line 12)	12	44,301,241.	26,311,965.			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13	9,247,913.	9,741,810.			
14	Benefits paid to or for members (Part IX, column (A), line 4)	14					
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	2,153,641.	2,854,275.			
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a					
16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	16b					
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	17	4,281,982.	5,399,842.			
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	15,683,536.	17,995,927.			
19	Revenue less expenses Subtract line 18 from line 12	19	28,617,705.	8,316,038.			
20	Total assets (Part X, line 16)	20	212,273,090.	175,927,733.			
21	Total liabilities (Part X, line 26)	21	35,788,109.	28,327,694.			
22	Net assets or fund balances Subtract line 21 from line 20	22	176,484,981.	147,600,039.			

Part II Signature Block

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

Sign
Here

Signature of officer

Date

JEREMY PAVA, TRUSTEE
Type or print name and titlePaid
Preparer's
Use OnlyPreparer's
signature

MEYERS BROTHERS KALICKA, P.C.

330 WHITNEY AVE, SUITE 800

HOLYOKE, MA 01040

Date

07/15/10

Check if
self-
employed ☐Preparer's identifying number
(see instructions)

P00963044

Phone no. ▶ 413-536-8510

May the IRS discuss this return with the preparer shown above? (see instructions)

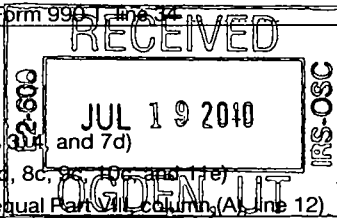
☒ Yes ☐ No

832001 12-18-08

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

SCANNED AUG 10 2010

46-516
915-94
23

Part III Statement of Program Service Accomplishments (see instructions)

1	Briefly describe the organization's mission <u>ENHANCING JEWISH AND COMMUNITY LIFE IN WESTERN MASSACHUSETTS, NORTH AMERICA, ISRAEL AND BEYOND.</u>
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No If "Yes", describe these new services on Schedule O
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No If "Yes", describe these changes on Schedule O
4	Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ 5,446,451. including grants of \$ 534,669.) (Revenue \$ 2,020,282.) <u>THE PJ LIBRARY (PJ FOR PAJAMAS), IN PARTNERSHIP WITH LOCAL COMMUNITIES PROVIDES FAMILIES WITH HIGH-QUALITY CHILDREN'S BOOKS, MUSIC, AND OTHER RESOURCES THAT FOSTER JEWISH LEARNING AND CREATE A GATEWAY FOR DEEPER ENGAGEMENT IN JEWISH LIFE. 51,759 CHILDREN SERVED IN 117 COMMUNITIES.</u>
4b	(Code:) (Expenses \$ 4,054,382. including grants of \$ 2,803,056.) (Revenue \$ 0.) <u>THE GRINSPOON INSTITUTE FOR JEWISH PHILANTHROPY (GIJP) PROVIDES MENTORING SERVICES AND CHALLENGE GRANTS TO NONPROFIT JEWISH OVERNIGHT CAMPS AND OTHER ORGANIZATIONS. GIJP FOCUSES ON STRATEGIC PLANNING, LEADERSHIP DEVELOPMENT, FUNDRAISING, AND OVERALL CAPACITY BUILDING.</u>
4c	(Code:) (Expenses \$ 6,693,307. including grants of \$ 6,370,585.) (Revenue \$) <u>PROVIDED SUPPORT AND GRANTS TO PRIMARILY JEWISH EDUCATIONAL INSTITUTIONS AND INDIVIDUALS IN AN EFFORT TO PROMOTE RELIGIOUS AND ETHICAL PRINCIPLES AND ASPIRATIONS.</u>
4d	Other program services. (Describe in Schedule O.) (Expenses \$ 539,107. including grants of \$ 33,500.) (Revenue \$)
4e	Total program service expenses ▶ \$ 16,733,247. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	N/A	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
28a		
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	X	
28b		
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c		
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
29		
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
30		
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
31		
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
32		
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	X	
33		
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	X	
34		
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
35		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
37		

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable	1a 48		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 51		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: <u>See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.</u>			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Did the organization solicit any contributions that were not tax deductible?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	N/A	8	
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	N/A	9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	N/A	9b	
10 Section 501(c)(7) organizations. Enter N/A			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter N/A			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b		

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code)**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body		
b Enter the number of voting members that are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
a The organization's CEO, Executive Director, or top management official?	X	
b Other officers or key employees of the organization? Describe the process in Schedule O (see instructions)	X	
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **MA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **JEREMY PAVA - (413) 781-0712**
380 UNION STREET, WEST SPRINGFIELD, MA 01089

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
HAROLD GRINSPOON TRUSTEE	30.00	X						0.	0.	0.
JEREMY PAVA TRUSTEE	10.00	X						0.	0.	0.
WINIFRED SANDLER TRUSTEE	16.00	X						0.	0.	0.
MICHAEL BOHNEN TRUSTEE	4.00	X						0.	0.	0.
RABBI YITZ GREENBERG TRUSTEE	4.00	X						0.	0.	0.
DIANE TRODERMAN TRUSTEE	4.00	X						0.	0.	0.
DR. ERIC LEVINE TRUSTEE	4.00	X						0.	0.	0.
DR. ARLEN LICHTER TRUSTEE	4.00	X						0.	0.	0.
ED GREENBAUM TRUSTEE	4.00	X						0.	0.	0.
JOANNA BALLANTINE EXECUTIVE DIRECTOR	35.00			X				125,191.	0.	11,397.
EDWARD KLINE CHIEF OPERATING OFFICER	40.00			X				56,971.	0.	0.
DAVID SHARKEN PROGRAM DIRECTOR	40.00					X		126,179.	0.	10,983.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								308,341.	0.	22,380.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization

2

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		x
4		x
5		x

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. NONE

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization		0

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Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,618,531.				
	g Noncash contributions included in lines 1a-1f \$		5,558,085.				
	h Total. Add lines 1a-1f		5,618,531.				
Program Service Revenue	Business Code						
	2 a PJ LIBRARY BOOK PROGRA	900099	2,020,282.	2,020,282.			
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		2,020,282.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,617,074.			1,617,074.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real (ii) Personal	17,715.				
	b Less rental expenses		9,465.				
	c Rental income or (loss)		8,250.				
	d Net rental income or (loss)		8,250.			8,250.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	27,543,082.				
	b Less cost or other basis and sales expenses		32,056,281.				
	c Gain or (loss)		-4,513,199.				
	d Net gain or (loss)		-4,513,199.			-4,513,199.	
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a REAL ESTATE PTSP K-1'S	523000	21,998,044.	0.	-78,787.	22,076,831.		
b MISCELLANEOUS INCOME	900099	18,621.	18,621.				
c INVEST. PTPS K-1'S	523000	-455,638.		-883,977.	428,339.		
d All other revenue							
e Total. Add lines 11a-11d		21,561,027.					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		26,311,965.	2,038,903.	-962,764.	19,617,295.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	8,654,936.	8,654,936.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	1,086,874.	1,086,874.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	315,415.	186,778.	128,637.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,123,650.	1,716,237.	407,413.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	17,154.	13,499.	3,655.	
9 Other employee benefits	167,780.	132,028.	35,752.	
10 Payroll taxes	230,276.	181,207.	49,069.	
11 Fees for services (non-employees)				
a Management				
b Legal	891.		891.	
c Accounting	25,400.		25,400.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	374,336.		374,336.	
g Other	323,990.	323,990.		
12 Advertising and promotion	55,573.	50,813.	4,760.	
13 Office expenses	875,622.	832,215.	43,407.	
14 Information technology	244,678.	139,196.	105,482.	
15 Royalties				
16 Occupancy	42,871.	42,871.		
17 Travel	157,242.	157,242.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	152,121.	141,185.	10,936.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	20,137.		20,137.	
23 Insurance	20,826.		20,826.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a BOOKS AND CD'S	3,026,632.	3,026,632.		
b OFFICE AND GENERAL	79,523.	47,544.	31,979.	
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	17,995,927.	16,733,247.	1,262,680.	0.
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	558,301.	1	528,399.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	471,554.	7	1,377,264.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,000.	9	12,400.
	10a Land, buildings, and equipment: cost basis	10a 539,628.		
	b Less accumulated depreciation. Complete Part VI of Schedule D	10b 195,604.		
		346,426.	10c	344,024.
	11 Investments - publicly traded securities	104,068,542.	11	39,637,066.
	12 Investments - other securities. See Part IV, line 11	106,823,267.	12	134,028,580.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	212,273,090.	16	175,927,733.	
Liabilities	17 Accounts payable and accrued expenses	161,769.	17	504,588.
	18 Grants payable	35,626,340.	18	27,756,186.
	19 Deferred revenue		19	66,920.
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	35,788,109.	26	28,327,694.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	176,344,247.	27	147,480,039.
	28 Temporarily restricted net assets	20,734.	28	0.
	29 Permanently restricted net assets	120,000.	29	120,000.
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	176,484,981.	33	147,600,039.
	34 Total liabilities and net assets/fund balances	212,273,090.	34	175,927,733.

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)
nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete the Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☒ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
BIRTHRIGHT ISRAEL FOUNDATION	13-4092050	7	X		X		X		1,010,000.
FOUNDATION FOR JEWISH CAMP	22-3551013	7	X		X		X		100,000.
JEWISH FEDERATION OF GREATER SPRINGFIELD	04-2127023	7	X		X		X		351,460.
HEBREW HIGH SCHOOL OF NEW ENGLAND	06-1455973	2	X		X		X		86,500.
THE JEWISH FEDERATIONS OF NORTH	13-1624240	7	X		X		X		116,515.
Total									1,664,475.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ☐		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Schedule A (Form 990 or 990-EZ) 2008

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the

organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,680,358.				
b Contributions	50,702.				
c Investment earnings or losses	-656,010.				
d Grants or scholarships					
e Other expenditures for facilities and programs	218,577.				
f Administrative expenses					
g End of year balance	3,856,473.				

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 97.00 %
 b Permanent endowment ▶ 3.00 %
 c Term endowment ▶ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	285,366.			285,366.
b Buildings				
c Leasehold improvements				
d Equipment		254,262.	195,604.	58,658.
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				344,024.

Schedule D (Form 990) 2008

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	26,311,965.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	17,995,927.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	8,316,038.
4	Net unrealized gains (losses) on investments	4	-20,721,807.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-16,479,173.
9	Total adjustments (net) Add lines 4-8	9	-37,200,980.
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-28,884,942.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	-19,038,993.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-24,516,963.
b	Donated services and use of facilities	2b	104,711.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	9,465.
e	Add lines 2a through 2d	2e	-24,402,787.
3	Subtract line 2e from line 1	3	5,363,794.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	20,948,171.
c	Add lines 4a and 4b	4c	20,948,171.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	26,311,965.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	9,845,949.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	104,711.
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	9,465.
e	Add lines 2a through 2d	2e	114,176.
3	Subtract line 2e from line 1	3	9,731,773.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	8,264,154.
c	Add lines 4a and 4b	4c	8,264,154.
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	17,995,927.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b.

PART V, LINE 4: TO SUPPORT IN PERPETUITY THE MISSION OF THE FOUNDATION

PART XI, LINE 8 - OTHER ADJUSTMENTS:

CHANGE IN ACCRUED COMMITMENTS AND GRANTS PAYABLE: 7870154.

PARTNERSHIP INTERESTS: DIFF REALIZED V UNREALIZED INCOME/GAIN: -20547464.

CHANGE IN MARKET VALUE OF LIMITED PARTNERSHIP INVESTMENTS: -3795156.

PARTNERSHIP INTERESTS: NONDEDUCTIBLE EXPENSE: -6707.

Part XIV Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES RECLASSIFIED AGAINST RENTAL INCOME: 9465.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PARTNERSHIP INTERESTS: NONDEDUCTIBLE EXPENSE: 6707.

PARTNERSHIP INTERESTS: DIFF REALIZED V UNREALIZED INCOME/GAIN: 20941464.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES RECLASSIFIED AGAINST RENTAL INCOME: 9465.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

CHANGE IN ACCRUAL FOR COMMITMENTS AND GRANTS PAYABLE: 7870154.

PARTNERSHIP INTERESTS: CHARITABLE CONTRIBUTIONS FROM K-1: 394000.

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

OMB No. 1545-0047

2008

Open to Public Inspection

▶ Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, line 15, or line 16.

Name of the organization

Employer identification number

THE HAROLD GRINSPOON FOUNDATION

04-6685725

Part I	General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b
---------------	--

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
MIDDLE EAST	1	1	PROGRAM SERVICES	PJ LIBRARY PROGRAM-DISTRIBUTE BOOKS TO CHILDREN IN ISRAEL	61,654.
NORTH AMERICA	0	0	PROGRAM SERVICES	PJ LIBRARY PROGRAM-DISTRIBUTE BOOKS TO CHILDREN IN CANADA	202,223.
Totals	1	1			263,877.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2008

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the U.S.**

► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.

► Attach to Form 990.

Employer identification number
04-6685725

1000

- 100

for any $\epsilon > 0$, there exists $\delta > 0$ such that if $\|x - x^*\| < \delta$, then $\|x - x^*\| < \epsilon$.

Purpose of grant or assistance							

- 151.

Schedule I (Form 990) 2008

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
TEACHER AWARDS	5	5,000.	0.		
TUITION INCENTIVES	225	593,730.	0.		
UNsung HERO AWARDS	8	6,000.	0.		
TRAVEL GRANTS	105	159,343.	0.		
PRESCHOOL GRANTS	14	10,250.	0.		
Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.					

SCHEDULE I, PART I, LINE 2: GRANTS ARE MONITORED BY THE DIRECTOR OF GRANTS

THROUGH A COMPUTERIZED SYSTEM. THE BOARD VOTES ON GRANT RECIPIENTS AND THE

DIRECTOR OF GRANTS VERIFIES THAT THE GRANTEES MEET THE STANDARDS TO RECEIVE

FUNDS. LARGER GRANTS REQUIRE INTERIM REPORTING AND REVIEW OF USE OF

FUNDING.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, lines 38a or 40b.

OMB No 1545-0047

2008
Open To Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$

Part III Grants or Assistance Benefiting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
BEVERLY PAVA	MOTHER OF TRUSTEE	12,076	COMPENSATIO		X
DANIEL PAVA	BROTHER OF TRUSTEE	22,691	COMPENSATIO		X

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule L (Form 990 or 990-EZ) 2008

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

NonCash Contributions

► To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.

► Attach to Form 990.

OMB No 1545-0047

2008
Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests	X	1	5,558,085	THIRD PARTY APPRAISAL
12 Securities - Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgment

29

1

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for
at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for
the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked,
describe in Part II

	Yes	No
30a		X
31		X
32a		X
33		

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

B'NAI TZEDEK TEEN PHILANTHROPY PROGRAM/TEEN INITIATIVE: TEACHES TEENS

THE POWER OF PHILANTHROPY AND DEVELOPS THEIR COMMITMENT TO SOCIAL

ACTION

EXPENSES \$ 158201, INCLUDING GRANTS OF \$ 27500, REVENUE \$ 0,

JEWISH ARTS COUNCIL & INITIATIVE: PROVIDES FUNDING AND RESOURCES TO

SUPPORT INNOVATIVE PROJECTS AND PROGRAMS AND TO STIMULATE COLLABORATION

FOR THE BENEFIT OF THE COMMUNITY

EXPENSES \$ 215251, INCLUDING GRANTS OF \$ 6000, REVENUE \$ 0,

RESOURCE CENTER FOR JEWISH EDUCATION: OFFERS A WIDE SELECTION OF BOOKS,

VIDEOS, AND OTHER MATERIALS ON VARIOUS SUBJECTS IN JEWISH EDUCATION

AVAILABLE FOR USE BY EDUCATORS AND OTHER MEMBERS OF THE JEWISH

COMMUNITY,

EXPENSES \$ 165655, INCLUDING GRANTS OF \$ 0, REVENUE \$ 0,

FORM 990, PART VI, SECTION A, LINE 2: PART VI: LINE 2:

JEREMY PAVA AND HAROLD GRINSPOON - BUSINESS RELATIONSHIP

DIANE TRODERMAN AND HAROLD GRINSPOON- FAMILY RELATIONSHIP

WINIFRED SANDLER AND HAROLD GRINSPOON - FAMILY RELATIONSHIP

FORM 990, PART VI, SECTION A, LINE 10: JEREMY PAVA, A BOARD TRUSTEE, AND

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

MATT MOTYKA, THE DIRECTOR OF ACCOUNTING, REVIEW THE RETURN IN DETAIL AND

THEREAFTER, PROVIDE A COPY TO ALL MEMBERS OF THE BOARD OF TRUSTEES FOR

THEIR REVIEW PRIOR TO THE FILING OF THE 990.

FORM 990, PART VI, SECTION B, LINE 12C: MEMBERS OF THE BOARD ARE REQUIRED

TO DISCLOSURE AN INTEREST IN ANY TRANSACTION OR ARRANGEMENT AND THE MEMBER

IS REQUIRED TO ABSTAIN FROM PARTICIPATING IN THE DISCUSSIONS AND VOTING

REGARDING THE TRANSACTION IF THE INTEREST IS DETERMINED TO BE A CONFLICT OF

INTEREST OR MAY BE CONSTRUED AS A CONFLICT OF INTEREST. THE REMAINING

BOARD MEMBERS SHALL DETERMINE IF THE TRANSACTION OR ARRANGEMENT IS FAIR AND

REASONABLE TO THE FOUNDATION AND IN ITS BEST INTEREST AND FOR ITS OWN

BENEFIT.

FORM 990, PART VI, SECTION B, LINE 15: PERSONNEL COMMITTEE(CONSISTING OF 3

BOARD MEMBERS) CONDUCTS SURVEY OF COMPENSATION PAID BY LIKE ORGANIZATIONS,

APPROVES COMPENSATION DECISIONS, AND DOCUMENTS THE DELIBERATION AND

DECISION OF EXECUTIVE COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 18: THE ORGZANIZATION MAKES IT 1023,

990 AND 990-T AVAILABLE UPON REQUEST

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS

AVAILABLE UPON REQUEST.

990 PART XI, LINE 2C

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

832211
12-18-08

Schedule O (Form 990) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

DESCRIPTION OF CHANGE IN PROCESS

THERE HAS BEEN NO CHANGE IN THE PROCESS FROM THE PRIOR YEAR

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: BEVERLY PAVA

(D) DESCRIPTION OF TRANSACTION: COMPENSATION PAID

(A) NAME OF PERSON: DANIEL PAVA

(D) DESCRIPTION OF TRANSACTION: COMPENSATION PAID

PART VII: COLUMN E:

REPORTABLE COMPENSATION FROM RELATED ORGANIZATIONS

DR. ERIC LEVINE, A TRUSTEE OF THE HAROLD GRINSPOON FOUNDATION, WAS

COMPENSATED IN 2008 BY A RELATED ORGANIZATION, THE JEWISH FEDERATIONS

OF NORTH AMERICA, THE HAROLD GRINSPOON FOUNDATION WAS UNABLE TO OBTAIN

THIS COMPENSATION INFORMATION.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► **Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
► **See separate instructions.**

OMB No. 1545-0047

2008
Open to Public
Inspection

Name of the organization

THE HAROLD GRINSPOON FOUNDATION

Employer identification number

04-6685725

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
HGF REALTY LLC - 20-4648790 380 UNION ST W SPFLD, MA 01089	ACQUIRE, DEVELOP, LEASE, AND DISPOSE OF REAL ESTATE	MASSACHUSETTS	17,715.	184,102.	

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
BIRTHRIGHT ISRAEL FOUNDATION - 13-4092050 P.O. BOX 1784 NEW YORK, NY 10156	PROVIDES EDUCATIONAL TRIPS TO ISRAEL FOR JEWISH YOUNG ADULTS	NEW YORK	501(C)(3)	170(B)(1)(A) (VINOT KNOWN)	
HEBREW HIGH SCHOOL OF NEW ENGLAND - 06-1455973, 1244 N. MAIN ST. WEST HARTFORD, CT 06117	PROVIDE HIGH SCHOOL JEWISH RELIGIOUS INSTRUCTION	CONNECTICUT	501(C)(3)	170(B)(1)(A) (IINOT KNOWN)	
THE JEWISH FEDERATIONS OF NORTH AMERICA, INC - 13-1624240, 111 EIGHTH AVE., STE 11E, NEW YORK, NY 10011	PROTECT & ENHANCE THE WELL-BEING OF JEWS & JEWISH COMMUNITIES	NEW YORK	501(C)(3)	170(B)(1)(A) (VINOT KNOWN)	
FOUNDATION FOR JEWISH CAMPING, INC - 22-3551013, 15 WEST 36TH ST, NEW YORK, NY 10018	BUILD A JEWISH IDENTITY AND INCREASE QUANTITY/QUALITY OF JEWISH CAMPING	NEW YORK	501(C)(3)	170(B)(1)(A) (VINOT KNOWN)	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2008

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to other organization(s)**c** Gift, grant, or capital contribution from other organization(s)**d** Loans or loan guarantees to or for other organization(s)**e** Loans or loan guarantees by other organization(s)**f** Sale of assets to other organization(s)**g** Purchase of assets from other organization(s)**h** Exchange of assets**i** Lease of facilities, equipment, or other assets to other organization(s)**j** Lease of facilities, equipment, or other assets from other organization(s)**k** Performance of services or membership or fundraising solicitations for other organization(s)**l** Performance of services or membership or fundraising solicitations by other organization(s)**m** Sharing of facilities, equipment, mailing lists, or other assets**n** Sharing of paid employees**o** Reimbursement paid to other organization for expenses**p** Reimbursement paid by other organization for expenses**q** Other transfer of cash or property to other organization(s)**r** Other transfer of cash or property from other organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Harold Grinspoon Foundation

Grants over \$5,000 Paid in 2008-09

Organization	Tax ID	Tax Status	Amount	Purpose (general support unless otherwise noted)
American Jewish Joint Distribution Committee 711 Third Avenue - 10th Floor New York, NY 10017	13-1656634	501(c)3	12,774	
B'nai Brith Youth Organization 2020 K Street, NW 7th Floor Washington, DC 20006	311784932	501(c)3	50,000	Department of Jewish Learning
Brandeis University Mailstop 100 P O Box 549110 Walham, MA 02454-9110	04-2103552	501(c)3	105,248	Brandeis in the Berkshires
Camp Ramiah in New England 2 Commerce Way Norwood, MA 02062	04-3035964	501(c)3	5,910	
Central Agency for Jewish Education of St. Louis 12 Millstone Campus Drive St. Louis, MO 63146	23-7123583	509(a)(1)	10,000	B'nai Tzedek Professional
Christians for Fair Witness on the Middle East 475 Riverside Drive, Suite 1960 New York, NY 10115	14-1945413	501(c)3	10,000	Lutheran Mission to Israel in October 2008
Foundation for Jewish Camp 15 West 36th Street, 13th floor New York, NY 10018	22-3551013	501(c)3	100,000	
The Fund for Our Jewish Future 6 East 39th Street, Floor 10 New York, NY 10016	20-8024537	501(c)3	250,000	Arevim Fund
Hampshire College 893 West Street Amherst, MA 01002	04-6130872	509(a)(1)	10,000	Jewish Life Program
Hatikvah Holocaust Education Center 1160 Dickinson Street Springfield, MA 01108	04-2127023	501(c)3	25,000	Matching Grant
Hebrew College 160 Herrick Road Newton Centre, MA 02459	04-2104300	501(c)3	48,269	Online Early Childhood Initiative, PJ Library class
Hebrew High School of New England 1244 North Main Street West Hartford, CT 06117	06-1455973	501(c)3	86,500	Operating Support
Heritage Academy 594 Converse Street Longmeadow, MA 01106	04-2203827	501(c)3	226,185	Operating Support

Organization	Tax ID	Tax Status	Amount	Purpose (general support unless otherwise noted)
Hillel at UMASS 388 N Pleasant Street Amherst, MA 01002	04-6139156	501(c)3	16,182	
Hillel - The Foundation for Jewish Campus Life Arthur & Rochelle Belfer Building 800 Eighth Street N W Washington, DC 20001-3724	52-1844823	501(c)3	205,000	Grnspoon Israel Advocacy Interns, general support
Institute for Jewish Spirituality 330 Seventh Avenue - Suite 1902 New York, NY 10001	36-4531559	501(c)3	18,000	
Jewish Community Day School 57 Stanley Avenue Watertown, MA 02472	04-3278141	501(c)3	91,883	Grandparents Matching Gift
Jewish Community Foundation of Central Pennsylvania 3301 North Front Street Harrisburg, PA 17110	23-1352587	509(e)(1)	10,000	B'nai Tzedek Professional
Jewish Early Childhood Education Initiative Six East 39th Street, 10th Floor New York, NY 10016	201479847	501(c)3	150,000	
Jewish Education Service of North America 318 West 39th Street, 5th Floor New York, NY 10018	13-1628141	501(c)3	333,230	Grnspoon Steinhardt Awards, Fellowship for Jewish Social Entrepreneurs, Capital Campaign
Jewish Endowment Fund, Inc 1645 Raoul Wallenberg Boulevard Charleston, SC 29407	571,042,419 00	501(c)3	10,000	B'nai Tzedek Professional
Jewish Family and Life 90 Oak Street P O Box 9129 Newton, MA 02464	04-3368612	509(e)(1)	10,000	Jvibe
Jewish Family Service of Western Massachusetts 15 Lenox Street Springfield, MA 01108	04-2104352	501(c)3	15,000	Hampshire County satellite office
Jewish Federation of Greater Dayton 33 West First Street, Suite 100 Dayton, OH 45402	310537488	501(c)3	10,000	B'nai Tzedek Professional
Jewish Federation of Southern Arizona 3822 E River Road Tucson, AZ 85718	860096795	509(e)(1)	10,000	B'nai Tzedek Professional
Jewish Federation of Western Massachusetts 1160 Dickinson Street Springfield, MA 01108	04-2127023	501(c)3	131,460	Annual Campaign, Anna P Housen Israel Desk
Jewish Funders Network 150 West 30th Street, Suite 900 New York, NY 10001	23-2742482	501(c)3	26,000	Partnership for Effective Learning & Innovative Education, Jewish Teen Funders Network
Jewish Theological Seminary of America 3080 Broadway New York, NY 10027	13-6167967	501(c)3	18,000	scholarship to Davidson Graduate School of Jewish Education

Organization	Tax ID	Tax Status	Amount	Purpose (general support unless otherwise noted)
Lander-Grimspoon Academy 257 Prospect Street Northampton, MA 01060	04-3304825	501(c)3	192,500	Operating Support
Lubavitcher Yeshiva Academy 1148 Converse Street Longmeadow, MA 01106	04-6004494	501(c)3	84,052	Operating Support
Middle East Media Research Institute P O Box 27837 Washington, DC 20038-7837	52-2068483	501(c)3	20,000	
National Jewish Center for Learning and Leadership Inc 440 Park Avenue South - 4th Floor New York, NY 10016	23-7390358	501(c)3	25,500	Rabbi Yitz Greenberg book project
Partnership for Effective Learning and Innovative Education 318 West 39th Street, 5th Floor New York, NY 10018	26-1211731	509(a)(1)	50,000	
Partnership for Excellence in Jewish Education 88 Broad Street, 6th Floor Boston, MA 02110	04-3365815	509(a)(1)	150,000	
Sinai Academy of the Berkshires 199 South Street Pittsfield, MA 01202	04-3273787	501(c)3	53,436	Operating Support
Springfield Jewish Community Center 1160 Dickinson Street Springfield, MA 01108-3197	04-2103802	501(c)3	80,074	Special Needs Program
America-Israel Friendship League 134 E 39th Street New York, NY 10016	23-7252135	501(c)3	10,000	Youth Ambassador Student Exchange Program
American Friends of Matan 75 Seckel Pear Road Levittown, PA 19056	13-3639482	509(a)(1)	10,000	Matan Bible Scholars Program
Birthingt Israel Foundation 33 East 33rd Street, Seventh Floor New York, NY 10016	13-4092050	501(c)3	1,010,000	Birthingt Israel
Hillel - The Foundation for Jewish Campus Life Arthur & Rochelle Belfer Building 800 Eighth Street N W Washington, DC 20001-3724	52-1844823	501(c)3	20,000	Beth Hillel at Max Stern College
International Sephardic Education Foundation 13 E 37th Street, 3rd floor New York, NY 10016	132909403	501(c)3	21,000	Emek Yitzreel College Scholarships Bridge to College Program
Jewish Federation of Western Massachusetts 1160 Dickinson Street Springfield, MA 01108	04-2127023	501(c)3	20,000	Ha'emekim Mental Health Clinic, Emek Medical Center
The Jewish Federations of North America 25 Broadway New York, NY 10004	131624240	501(c)3	116,516	Emek Yitzreel College Small Business Program & Medical Simulation Center, Music Conservatory Afula

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Judiasm & Democracy Action Alliance 309 West 99th Street, #6B New York, NY 10025	134072492	501(c)3	25,000	Metatam
New Israel Fund 1101 14th St NW - 6th Floor Washington, DC 20005-5839	94-2607722	501(c)3	37,000	Kareve Kindergarten Involvement Program, Kibbutz Institute (Shitum)
North American Friends of Oranum N2203 Foster Road South Oostburg, WI 53070	222388849	501(c)3	20,000	Hamidrasha
Pardes Institute of Jewish Studies 5 West 37th Street, Suite 802 New York, NY 10018	22-2594099	501(c)3	25,000	general support and Summer Institute
PEP Israel Endowment Funds 317 Madison Avenue - Suite 607 New York, NY 10017	13-6104086	501(c)3	236,158	Unistream, Center for Educational Technology, Elul, Einek Medical Center, ITIM, Kolot, Tmura, Yesodot
Project Keshet 2144 Ashland Avenue Unit 3 Evanston, IL 60201	36-3673594	501(c)3	25,000	Project Keshet in Israel
Schecter Institute of Jewish Studies Box 3366 P O Box 8500 Philadelphia, PA 19178-3566	223342043	501(c)3	20,000	TALJ Educators program
United Synagogue of Conserv Judasim 820 Second Avenue, 10th Floor New York, NY 10017-4504	13-1659707	501(c)3	10,000	Conservative Yeshiva
WIZO 950 3rd Avenue, 9th floor New York, NY 10022	13-3041381	501(c)3	20,000	Melody Returns & B'nai Mitzvah Programs
State of New York Parks Department Empire State Plaza, Agency Bld 1 Albany, NY 12238	14-6013200	170(b)(1)(A)(v)	350,000	Donation of Land (through HGF partnership interest K-1)
Town of West Springfield 26 Central Street West Springfield, MA 01089	04-6001352	170(b)(1)(A)(v)	44,000	Donation of Land (through HGF partnership interest K-1)
Auerbach Central Agency for Jewish Education 7607 Old York Road Melrose Park, PA 19027-3010	232473518	509(a)(1)	10,000	PJ Library Salary Grant
Beit Ahavah P O Box 28 Northampton, MA 01060-028	04-3433877	501(c)3	22,341	Family & Teen Education
Berkshire Hills - Emanuel Camp 547 Saw Mill River Road, Suite 3D Ardley, NY 10502	13-1739934	501(c)3	52,684	Grnspoon Institute Matching Grant
Berkshire Institute for Music and Arts 415 South Street - MS 037 Wallham, MA 02454-9110	753121013	501(c)3	36,500	Grnspoon Institute Matching Grant

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B'nai Brith Camp 6651 SW Capitol Highway Portland, OR 97219	93-0386850	501(c)3	56,681	Grnspoon Institute Matching Grant
B'nai Brith Camp Beber 493 Oakton Street, Suite 405 Skokie, IL 60077	53-0209632	501(c)3	82,333	Grnspoon Institute Matching Grant
B'nai Akiva of the US & Canada 520 West 8th Avenue, 15th Floor New York, NY 10018	13-3713762	501(c)3	28,611	Grnspoon Institute Matching Grant
Bureau of Jewish Education of Rhode Island 130 Sessions Street Providence, RI 02906	05-0266920	509(a)(1)	10,000	PJ Library Salary Grant
Camp Avoda 11 Essex Street Lynnfield, MA 01940	04-6002095	501(c)3	22,001	Grnspoon Institute Matching Grant
Camp Barney Medintz 5342 Tilly Mill Road Dunwoody, GA 30338	58-0566126	501(c)3	35,444	Grnspoon Institute Matching Grant
Camp Bauercrest 20 Normandy Drive Sudbury, MA 01776	046002096	509(a)(1)	7,864	Grnspoon Institute Matching Grant
Camp JCA Shalom 34342 Mulholland Highway Malibu, CA 90265	84-1652923	501(c)3	38,492	Grnspoon Institute Matching Grant
Camp JORI P O Box 5299 Wakefield, RI 02979	05-0266612	501(c)3	23,288	Grnspoon Institute Matching Grant
Camp JRF 101 Greenwood Avenue, Suite 430 Jenkintown, PA 19046	132500888	509(a)(1)	56,488	Grnspoon Institute Matching Grant
Camp Judea 2700 NE Expressway, C-500 Atlanta, GA 30345	58-6014651	501(c)3	25,000	Grnspoon Institute Matching Grant
Camp Laurelwood 463 Summer Hill Road Madison, CT 06443	06-0693092	501(c)3	9,396	Grnspoon Institute Matching Grant
Camp Moshava of Wild Rose, Inc 3740 W Dempster Skokie, IL 60076	36-3874839	501(c)3	39,764	Grnspoon Institute Matching Grant
Camp Mt Chai 4126 Executive Drive La Jolla, CA 92037	91-2150831	501(c)3	50,000	Grnspoon Institute Matching Grant
Camp Poyntelle Lewis Village 212-00 23rd Avenue Bayside, NY 11360	11-3071518	509(a)(1)	89,050	Grnspoon Institute Matching Grant
Camp Ramah California 15600 Mulholland Drive, Suite 252 Los Angeles, CA 90077	95-1843131	509(a)(1)	38,800	Grnspoon Institute Matching Grant

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Camp Ramah in New England 2 Commerce Way Norwood, MA 02062	04-3035964	501(c)3	75,516	Grnspoon Institute Matching Grant
Camp Ramah in the Berkshires 25 Rockwood Place, Suite 345 Englewood, NJ 07631	13-1997276	509(a)(1)	61,117	Grnspoon Institute Matching Grant
Camp Ramah in the Poconos 261 Old York Road, Suite 734 Jenkintown PA 19046	23-1607236	509(a)(1)	17,546	Grnspoon Institute Matching Grant
Camp Ramah in Wisconsin 65 East Wacker Place, #1200 Chicago, IL 60601	36-6009250	501(c)3	112,755	Grnspoon Institute Matching Grant
Camp Seneca Lake Jewish Community Center of Greater Rochester 1200 Edgewood Avenue Rochester, NY 14618	16-0743060	501(c)3	58,363	Grnspoon Institute Matching Grant
Camp Stone 2463 South Green Road Cleveland, OH 44122	34-0897622	501(c)3	49,583	Grnspoon Institute Matching Grant
Camp Tawonga 131 Steuart Street, Suite 460 San Francisco, CA 94105	94-3227261	501(c)3	66,667	Grnspoon Institute Matching Grant
Camp Yavneh 160 Herrick Road Newton, MA 02459	046004710	501(c)3	38,335	Grnspoon Institute Matching Grant
Camp Young Judaea - Texas 9647 Hillcroft Houston, TX 77096	13-1656651	509(a)(1)	23,939	Grnspoon Institute Matching Grant
Camp Young Judaea Midwest 4711 Golf Road, Suite 600 Skokie, IL 20076	39-1672846	501(c)3	34,678	Grnspoon Institute Matching Grant
Camp Young Judaea Tel Yehudah 50 West 58th Street New York, NY 10019	13-5654375	501(c)3	29,948	Grnspoon Institute Matching Grant
Center for Jewish Education Inc 5708 Park Heights Avenue Baltimore, MD 21215-3930	520591707	501(c)3	10,000	PJ Library Salary Grant
Commission for Jewish Education of the Palm B 3267 North Military Trail West Palm Beach, FL 33409-2732	650219982	501(c)3	10,000	PJ Library Salary Grant
Congregation Beth Israel, North Adams 53 Lois Street North Adams, MA 01247	42300998	501(c)3	7,616	Family & Teen Education
Congregation B'nai Israel 253 Prospect Street Northampton, MA 01060	04-6052052	501(c)3	13,000	Family & Teen Education

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Congregation Knesset Israel 16 Colt Road Pittsfield, MA 01201	042214853	501(c)3	17,095	Film Festival, Family & Teen Education
Double Edge Theatre Productions, Inc 948 Conway Road Ashfield, MA 01330	042972334	509(a)(1)	6,500	two theatre projects
Greater Miami Jewish Federation 4200 Biscayne Blvd Fl 2 Miami, FL 33137-3246	59-0624404	509(a)(1)	10,000	PJ Library Salary Grant
Habonim Dror Camp Galil P O Box 1245 Newtown, PA 18940	23-6005866	501(c)3	37,027	Grnspoon Institute Matching Grant
Habonim Dror Camp Moshava 1001 South Belgrade Road Silver Spring, MD 20902	52-6054091	509(a)(2)	24,234	Grnspoon Institute Matching Grant
Habonim Dror Camp Tavor 2755 Wingate Lane East West Bend, WI 53090	36-6009159	509(a)(1)	55,185	Grnspoon Institute Matching Grant
Habonim Dror North America 114 West 26th Street, Suite 1004 New York, NY 10001	13-5596779	501(c)3	104,219	Grnspoon Institute Matching Grant
Heritage Academy 594 Converse Street Longmeadow, MA 01106	04-2203827	501(c)3	7,752	Family & Teen Education
Herzl Camp 7204 West 27th Street, Suite 226 St. Louis Park, MN 55426	41-6009136	501(c)3	93,667	Grnspoon Institute Matching Grant
Hevreh of Southern Berkshires P O Box 912 Great Barrington, MA 01230	04-2683112	501(c)3	15,250	Family & Teen Education
Isabella Freedman Jewish Retreat Center 116 Johnson Road Falls Village, CT 06031	131623922	509(a)(1)	94,661	Grnspoon Institute Matching Grant
JCC Camp Interlaken 6255 N Santa Monica Boulevard Milwaukee, WI 53217	39-0806234	509(a)(2)	25,000	Grnspoon Institute Matching Grant
JCC Maccabi Camp Kingswood 333 Nahantton Street Newton, MA 02459	042317972	509(a)(1)	9,790	Grnspoon Institute Matching Grant
Jewish Childrens Regional Service 3500 North Causeway Boulevard, Suite 1120 Metairie, LA 70002-3599	720408936	501(c)3	10,000	PJ Library Salary Grant
Jewish Comm Federation of San Francisco 121 Stuart Street San Francisco, CA 94105-1236	941156533	501(c)3	10,000	PJ Library Salary Grant
Jewish Community Association of Austin 7300 Han Lane Austin, TX 78731	74-1469465	509(a)(1)	8,840	PJ Library Salary Grant

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Jewish Community Center of the North Shore 4 Community Road Marblehead, MA 01945	042104351	501(c)3	10,000 PJ Library Salary Grant	
Jewish Community Centers of Denver 350 S Dahlia Denver, CO 80246	84-0404245	501(c)3	10,000 PJ Library Salary Grant	
Jewish Community Centers of Greater Boston 333 Nahanton Street Newton Centre, MA 02459	04-2317972	501(c)3	10,000 PJ Library Salary Grant	
Jewish Community Federation of Louisville Inc 3630 Duichmans Lane Louisville, KY 40205-3216	610444765	501(c)3	9,630 PJ Library Salary Grant	
Jewish Community of Amherst 742 Main Street Amherst, MA 01002	04-2394315	501(c)3	25,188 Jewish culture events, Family & Teen Education	
Jewish Family Service of Western Massachusetts 15 Lenox Street Springfield, MA 01108	04-2104352	501(c)3	10,580 Jewish culture event, Family Education	
Jewish Federation Council of Greater Los Angeles 6505 Wilshire Boulevard Suite 800 Los Angeles, CA 90048-4909	951643388	509(a)(1)	10,000 PJ Library Salary Grant	
Jewish Federation of Cincinnati 8499 Ridge Road Cincinnati, OH 45236	310537174	501(c)3	10,000 PJ Library Salary Grant	
Jewish Federation of Greater Houston 5603 S Braeswood Boulevard Houston, TX 77096	74-1109654	509(a)(1)	10,000 PJ Library Salary Grant	
Jewish Federation of Greater Middlesex County 230 Old Bridge Turnpike South River, NJ 08882	221500543	501(c)3	10,000 PJ Library Salary Grant	
Jewish Federation of Greater New Haven 360 Amity Road Woodbridge, CT 06525	06-0647025	501(c)3	10,000 PJ Library Salary Grant	
Jewish Federation of Greater Washington 6101 Montrose Road Rockville, MD 20852	53-0212445	501(c)3	10,000 PJ Library Salary Grant	
Jewish Federation of Metropolitan Detroit 6735 Telegraph Road, Suite 370 Bloomfield Hills, MI 48301	38-1359214	501(c)3	10,000 PJ Library Salary Grant	
Jewish Federation of Silicon Valley 14855 Oka Road, Suite 200 Los Gatos, CA 95032-1919	941167405	509(a)(1)	10,000 PJ Library Salary Grant	
Jewish Federation of Southern Arizona 3822 E River Road Tucson, AZ 85718	860096795	509(a)(1)	10,000 PJ Library Salary Grant	
Jewish Federation of St Joseph Valley 3202 Shalom Way South Bend, IN 46615	35-0941124	501(c)3	7,500 PJ Library Salary Grant	

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Jewish Federation of St. Louis 12 Millstone Campus Drive St. Louis, MO 63146-5776	430652643	509(a)(1)	7,800	PJ Library Salary Grant
Jewish Reconstructionist Federation 101 Greenwood Avenue Jenkintown, PA 19046	132500898	509(a)(1)	25,574	Grnspoon Institute Matching Grant
Lawrence Family Jewish Community Centers of 4126 Executive Drive La Jolla, CA 92037-1348	620475747	509(a)(1)	10,000	PJ Library Salary Grant
Memphis Jewish Federation 6560 Poplar Avenue Germantown, TN 38138-0000	13-6161110	501(c)3	8,000	PJ Library Salary Grant
National Ramoth Office 3080 Broadway New York, NY 10027	22-1487266	509(a)(1)	14,000	Grnspoon Institute Matching Grant
New Jersey Y Camps 21 Plymouth Street Fairfield, NJ 07004	93-1019725	501(c)3	83,278	Grnspoon Institute Matching Grant
Oregon Jewish Community Foundation 610 SW Broadway, Suite 407 Portland, OR 97205	23-1429830	509(a)(1)	7,000	PJ Library Salary Grant
Pinenere Camp Association 4100 Main Street, Suite 301 Philadelphia, PA 19127	58-2146741	501(c)3	18,995	Grnspoon Institute Matching Grant
Rainah Darom - The Center for Southern Jewry 6400 Powers Ferry Road, Suite 215 Atlanta, GA 30325	591227747	509(a)(1)	73,433	Grnspoon Institute Matching Grant
Sarasota-Manatee Jewish Federation Inc 580 South McIntosh Road Sarasota, FL 34232-1957	04-2103802	509(a)(1)	10,000	PJ Library Salary Grant
Springfield Jewish Community Center 1160 Dickinson Street Springfield, MA 01108-3197	13162869	501(c)3	9,108	Jewish arts events, Family Education
Surprise Lake Camp 307 Seventh Avenue, Suite 900 New York, NY 10001	38-1380545	501(c)3	105,916	Grnspoon Institute Matching Grant
Tamarack Camps 6735 Telegraph Road Bloomfield Hills, MI 48301	237182057	501(c)3	150,975	Grnspoon Institute Matching Grant
Tampa Jewish Federation 13009 Community Campus Drive Tampa, FL 33625	042149322	509(a)(1)	10,000	Grnspoon Institute Matching Grant
Temple Beth El 979 Dickinson Street Springfield, MA 01108	04-2429249	501(c)3	19,946	Jewish arts events, Family & Teen Education
Temple Israel 27 Pierce Street Greenfield, MA 01301		501(c)3	10,000	Family Education

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The Harry and Rose Samson Family Jewish Com 6255 North Santa Monica Boulevard Whitefish Bay, WI 53217	38-0806234	501(c)3	5,980 PJ Library Salary Grant	
The Jewish Federation of Greater Atlanta 1440 Spring Street NW Atlanta, GA 30309	58-1021791	509(a)(1)	10,000 PJ Library Salary Grant	
UJA Federation of Greenwich One Holly Hill Lane Greenwich, CT 06830	06-6068624	501(c)3	7,500 PJ Library Salary Grant	
Union for Reform Judaism 633 Third Avenue New York, NY 10017-6778	13-1663143	509(a)(1)	43,455 Grnspsoon Institute Matching Grant	
United Jewish Communities Of MetroWest 901 Route 10 East Whippany, NJ 07981-0000	221487222	501(c)3	10,000 PJ Library Salary Grant	
United Jewish Federation of Pittsburgh 234 McKee Place Pittsburgh, PA 15213-3916	251017602	509(a)(1)	10,000 PJ Library Salary Grant	
URJ Camp Coleman 1580 Spalding Drive Atlanta, GA 30350	13-1663143	509(a)(1)	57,253 Grnspsoon Institute Matching Grant	
URJ Camp Eisner 301 Route 17 North Rutherford, NJ 07070	13-1663143	509(a)(1)	107,314 Grnspsoon Institute Matching Grant	
URJ Camp Harlam 1511 Walnut Street, Suite 401 Philadelphia, PA 19102	13-1663143	509(a)(1)	6,578 Grnspsoon Institute Matching Grant	
URJ Camp Kalsman 3805 108th Avenue NE, Suite 100 Bellevue, WA 98004	13-1663143	509(a)(1)	47,979 Grnspsoon Institute Matching Grant	
URJ Camp Newman 235 Montgomery Street, #1120 San Francisco, CA 94104	13-1663143	509(a)(1)	75,148 Grnspsoon Institute Matching Grant	
URJ Goldman Union Camp Institute 9349 Moore Road Zionsville, IN 46077	13-1663143	509(a)(1)	75,137 Grnspsoon Institute Matching Grant	
URJ Greene Family Camp 1192 Smith Lane Bruceville, TX 76630	13-1663143	509(a)(1)	121,222 Grnspsoon Institute Matching Grant	
URJ Henry S Jacobs Camp P O Box 327 Utica, MS 39175	13-1663143	509(a)(1)	56,949 Grnspsoon Institute Matching Grant	
Yearaming For Learning Center For Jewish Studies 030372485 33 Loomis St Montpelier, VT 05602-2422	030372485	509(a)(1)	10,000 PJ Library Salary Grant	
Young Judea Sprout Lake Camp 50 West 58th Street New York, NY 10019	13-2830437	509(a)(1)	42,124 Grnspsoon Institute Matching Grant	