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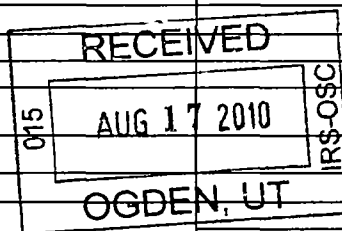
**Return of Private Foundation  
or Section 4947(a)(1) Nonexempt Charitable Trust  
Treated as a Private Foundation****2009**Department of the Treasury  
Internal Revenue Service

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

**For calendar year 2009, or tax year beginning , 2009, and ending**G Check all that apply: ☐ Initial return ☐ Initial Return of a former public charity ☐ Final return  
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation <b>Julius H. Caplan Charity Foundation</b>		A Employer identification number <b>13-6067379</b>
	Number and street (or P O box number if mail is not delivered to street address) Room/suite <b>c/o LH Dubrow, 261 Old York Rd. 514</b>		B Telephone number (see the instructions) <b>(215) 886-1234</b>
	City or town State ZIP code <b>Jenkintown PA 19046-3720</b>		C If exemption application is pending, check here <input type="checkbox"/>
	H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, column (c), line 16) <b>\$ 7,778,356.</b>		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc., received (att sch)	199,385.			
	2 Ck <input type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	119,225.	119,225.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit/(loss) (att sch)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	318,610.	119,225.			
ADMINISTRATIVE AND EXPENSES	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule) L-16a Stmt	18,000.	9,000.		9,000.
	b Accounting fees (attach sch)				
	c Other prof fees (attach sch) L-16c Stmt	170,346.	85,173.		85,173.
	17 Interest				
	18 Taxes (attach schedule)(see instr) See Line 18 Stmt	1,602.	801.		801.
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) See Line 23 Stmt	85.	43.		42.
	24 Total operating and administrative expenses. Add lines 13 through 23	190,033.	95,017.		95,016.
	25 Contributions, gifts, grants paid	402,770.			402,770.
26 Total expenses and disbursements. Add lines 24 and 25	592,803.	95,017.		497,786.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-274,193.				
b Net investment income (if negative, enter -0-)		24,208.			
c Adjusted net income (if negative, enter -0-)					



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**Part II Balance Sheets**

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

Beginning of year

End of year

(a) Book Value

(b) Book Value

(c) Fair Market Value

		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
<b>ASSETS</b>	1 Cash — non-interest-bearing	36,252.	5,762.	5,762.
	2 Savings and temporary cash investments	1,591,091.	1,339,572.	1,339,572.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule)			
	b Investments — corporate stock (attach schedule)	5,906,081.	5,787,665.	6,428,022.
	c Investments — corporate bonds (attach schedule)			
	11 Investments — land, buildings, and equipment basis			
Less: accumulated depreciation (attach schedule)				
12 Investments — mortgage loans				
13 Investments — other (attach schedule) <b>Fixed income</b>	29,382.	0.	0.	
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation (attach schedule)				
15 Other assets (describe <b>Estimated Tax</b> )	5,500.	5,000.	5,000.	
16 <b>Total assets</b> (to be completed by all filers — see instructions. Also, see page 1, item I)	7,568,306.	7,137,999.	7,778,356.	
<b>LIABILITIES</b>	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 <b>Total liabilities</b> (add lines 17 through 22)			
<b>FUND ASSETS</b>	<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b>			
	27 Capital stock, trust principal, or current funds	7,568,306.	7,137,999.	
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 <b>Total net assets or fund balances</b> (see the instructions)	7,568,306.	7,137,999.	
	31 <b>Total liabilities and net assets/fund balances</b> (see the instructions)	7,568,306.	7,137,999.	

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year — Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	7,568,306.
2 Enter amount from Part I, line 27a	2	-274,193.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	7,294,113.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	7,294,113.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a See UBS Rider #Y1 00649	P	various	various
b See UBS Rider #Y1 00650	P	various	various
c See UBS Rider #Y1 02676	P	various	various
d Powershares K-1 -- Sec. 1256 gain		N/A	N/A
e U.S. Oil Fund K-1 -- Sec. 1256 gain		N/A	N/A

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 400,427.		516,710.	-116,283.
b 350,129.		341,550.	8,579.
c 90,646.		94,111.	-3,465.
d 0.		251.	-251.
e 3,763.		0.	3,763.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(j) Fair Market Value as of 12/31/69	(i) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			-116,283.
b			8,579.
c			-3,465.
d			-251.
e			3,763.

2 Capital gain net income or (net capital loss)	- [ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 ]	2	-107,657.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6).	[- If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8 ]	3	

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

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

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

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

☐ Yes☒ No

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

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2008	533,072.	7,564,294.	0.070472
2007	515,727.	8,525,001.	0.060496
2006	469,877.	8,502,032.	0.055266
2005	409,503.	7,570,163.	0.054094
2004	362,659.	6,885,901.	0.052667

2 Total of line 1, column (d)	2	0.292995
3 Average distribution ratio for the 5-year base period— divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.058599
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	7,558,231.
5 Multiply line 4 by line 3	5	442,905.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	242.
7 Add lines 5 and 6	7	443,147.
8 Enter qualifying distributions from Part XII, line 4	8	497,786.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

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**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see the instructions)**

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary – see instr.)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	242.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	242.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	242.
6 Credits/Payments:			
a 2009 estimated tax pmts and 2008 overpayment credited to 2009	6a	9,024.	
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	9,024.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	8,782.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax	11	8,782.	Refunded

**Part VII-A Statements Regarding Activities**

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If 'Yes,' attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) PA – Pennsylvania		
b If the answer is 'Yes' to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If 'No,' attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? If 'Yes,' complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses.		X

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**Part VII-A Statements Regarding Activities Continued**

11. At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12. Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13. Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14. The books are in care of <u>Lowell H. Dubrow, Esq.</u> Telephone no <u>(215) 886-1234</u> Located at <u>261 Old York Rd., Ste 514 Jenkintown PA</u> ZIP + 4 <u>19046-3720</u>			
15. Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u>			

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1b	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
b Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions.)	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If 'Yes,' did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)**5a** During the year did the foundation pay or incur any amount to:

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☐ No

If 'Yes,' attach the statement required by Regulations section 53.4945-5(d)

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

If 'Yes' to 6b, file Form 8870.

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Eli Caplan 13 Woodland Estates Lebanon PA 17042	Director 1.00	0.	0.	0.
Perry Caplan 4977 Ore Bank Road York PA 17406	Director 1.00	0.	0.	0.
Sloan Caplan 1530 Miller Street Lebanon PA 17042	Director 1.00	0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
None				
0				
0				
0				
0				

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

None

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3** Five highest-paid independent contractors for professional services – (see instructions). If none, enter 'NONE.'

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

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

None

**Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
1 None	
	0.
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 None	
	0.
2	
All other program-related investments. See instructions	
3 None	
	0.
Total. Add lines 1 through 3	None

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**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a Average monthly fair market value of securities	1a	7,673,331.
b Average of monthly cash balances	1b	0.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	7,673,331.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	7,673,331.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	115,100.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	7,558,231.
6 Minimum investment return. Enter 5% of line 5	6	377,912.

**Part XI Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1 Minimum investment return from Part X, line 6	1	377,912.
2a Tax on investment income for 2009 from Part VI, line 5	2a	242.
b Income tax for 2009 (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	242.
3 Distributable amount before adjustments Subtract line 2c from line 1	3	377,670.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	377,670.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	377,670.

**Part XII Qualifying Distributions** (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	1a	497,786.
b Program-related investments — total from Part IX-B	1b	0.
2 Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:		
a Suitability test (prior IRS approval required)	3a	
b Cash distribution test (attach the required schedule)	3b	
4 Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	497,786.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	242.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	497,544.

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

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**Part XIII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
<b>1</b> Distributable amount for 2009 from Part XI, line 7				377,670.
<b>2</b> Undistributed income, if any, as of the end of 2009				
<b>a</b> Enter amount for 2008 only			0.	
<b>b</b> Total for prior years: 20 <u>07</u> , 20 <u>06</u> , 20 <u>05</u>		163,243.		
<b>3</b> Excess distributions carryover, if any, to 2009:				
<b>a</b> From 2004	0.			
<b>b</b> From 2005	0.			
<b>c</b> From 2006	0.			
<b>d</b> From 2007	0.			
<b>e</b> From 2008	125,961.			
<b>f</b> Total of lines 3a through e	125,961.			
<b>4</b> Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ <u>497,786.</u>				
<b>a</b> Applied to 2008, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required — see instructions)				
<b>c</b> Treated as distributions out of corpus (Election required — see instructions)				
<b>d</b> Applied to 2009 distributable amount				377,670.
<b>e</b> Remaining amount distributed out of corpus	120,116.			
<b>5</b> Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	246,077.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		163,243.		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
<b>d</b> Subtract line 6c from line 6b. Taxable amount — see instructions		163,243.		
<b>e</b> Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount — see instructions			0.	
<b>f</b> Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
<b>8</b> Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)	0.			
<b>9</b> Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	246,077.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2005	0.			
<b>b</b> Excess from 2006	0.			
<b>c</b> Excess from 2007	0.			
<b>d</b> Excess from 2008	125,961.			
<b>e</b> Excess from 2009	120,116.			

N/A

- Form 990-PF (2009)

**Part XV** Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a Paid during the year</i> See Schedule Attached		None	General Fund	402,770.
<b>Total</b>			<b>3a</b>	402,770.
<i>b Approved for future payment</i>				
<b>Total</b>			<b>3b</b>	

## Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14		
4	Dividends and interest from securities			14	119,225.	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory			18	-107,657.	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue:					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				11,568.	
13	Total. Add line 12, columns (b), (d), and (e)				13	11,568.

(See worksheet in the instructions for line 13 to verify calculations.)

## **Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes**

[illegible]



**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► Attach to Form 990, 990-EZ, or 990-PF

OMB No 1545-0047

**2009**

Name of the organization

Julius H. Caplan Charity Foundation

Employer identification number

13-6067379

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☐ 501(c)(\_\_\_\_) (enter number) organization  
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation  
☐ 527 political organization

Form 990-PF

- ☒ 501(c)(3) exempt private foundation  
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation  
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule –**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules –**

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ► \$ \_\_\_\_\_

**Caution:** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.**

**Schedule B** (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

Julius H. Caplan Charity Foundation

13-6067379

**Part I** Contributors (see instructions)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Helen Caplan Charitable Lead Unitrust c/o LH Dubrow, 261 Old York Rd, Ste. 514 Jenkintown PA 19046	\$ 199,385.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)



**JULIUS CAPLAN CHARITY FOUNDATION****EIN: 13-6067379****Contributions Made in 2009**

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Location</u>	<u>Amount</u>
2/1/09	1122	American Heart Association	Lebanon, PA	1,000
3/16/09	1123	Lebanon Community Library	Lebanon, PA	150
3/16/09	1124	Breast Cancer 3-Day	Lebanon, PA	100
3/16/09	1125	Boys Scouts of America	Lebanon, PA	1,000
5/11/09	1126	March of Dimes	Lebanon, PA	250
5/12/09	1127	Avalon Volunteer Fire Department	Avalon, NJ	500
5/12/09	1128	Congregation Beth Israel	Lebanon, PA	180
5/12/09	1129	F&M Diplomat Athletic Club	Lancaster, PA	1,000
5/12/09	1130	Falcon Foundation	Morrisville, PA	1,000
5/12/09	1131	American Cancer Society	Lebanon, PA	100
5/12/09	1132	Lebanon YMCA Campaign for Kids	Lebanon, PA	250
5/13/09	1133	Salvation Army	Lebanon, PA	500
5/13/09	1134	Lebanon Lions Club	Lebanon, PA	100
5/15/09	1135	American Heart Association	Lebanon, PA	1,000
6/1/09	1136	American Cancer Society	Lebanon, PA	100
6/1/09	1137	Breast Cancer Research Foundation	Lebanon, PA	1,100
6/2/09	1138	LHS Alumni Fund	Lebanon, PA	500
6/2/09	1139	World Blindness Outreach	Lebanon, PA	2,000
6/2/09	1140	Lebanon Alumni Fund	Lebanon, PA	500
6/3/09	1141	Avalon Rescue Squad	Avalon, NJ	500
6/3/09	1142	Pink Out Fund	Hanover, PA	100
<b>Subtotal:</b>				<b>11,930</b>

**Julius Caplan Charity Foundation****EIN: 13-6067379****Contributions Made in 2009****Page 2**

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Location</u>	<u>Amount</u>
6/3/09	1143	Avalon Museum	Avalon, NJ	250
7/7/09	1144	Lebanon Valley Sertoma	Lebanon, PA	100
7/20/09	1145	Congregation Beth Israel	Lebanon, PA	50
7/23/09	1146	Rotary Club	Lebanon, PA	500
7/23/09	1147	Lebanon Family YMCA	Lebanon, PA	110
7/23/09	1148	Philadelphia University	Philadelphia, PA	500
8/11/09	1149	York Jewish Community Center	York, PA	250
9/13/09	1150	Congregation Beth Israel	Lebanon, PA	6,000
9/13/09	1151	Beth Israel Sisterhood	Lebanon, PA	50
9/28/09	1152	Lebanon Community Library	Lebanon, PA	1,000
9/28/09	1153	RMHC of Central Pennsylvania	Lebanon, PA	250
9/28/09	1154	Lebanon Rescue Mission	Lebanon, PA	500
9/29/09	1155	Franklin & Marshall University	Lancaster, PA	15,000
9/30/09	1156	DDS Foundation	Lebanon, PA	410
10/9/09	1157	American Cancer Society	Lebanon, PA	500
10/12/09	1158	Children's Miracle Network	Hershey, PA	250
10/30/09	1159	UNA Centennial Gala	Lebanon, PA	200
11/11/09	1160	Avon Zion UMC – Foundation	Lebanon, PA	3,000
11/14/09	1161	Gretna Music	Mt. Gretna, PA	15,000
11/17/09	1162	American Heart Association	Lebanon, PA	1,500

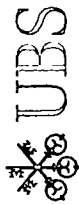
**Subtotal: 45,420**

**Julius Caplan Charity Foundation****EIN: 13-6067379****Contributions Made in 2009****Page 3**

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Location</u>	<u>Amount</u>
11/17/09	1163	DDS Foundation	Lebanon, PA	10,000
12/4/09	1164	Lebanon Family Health Services	Lebanon, PA	100
12/11/09	1165	Auerbach Central Agency	Elkins Park, PA	17,000
12/11/09	1166	Gratz College	Elkins Park, PA	8,700
12/11/09	1167	Jewish Outreach Partnership	Elkins Park, PA	17,000
12/11/09	1168	Fox Chase Cancer Center	Philadelphia, PA	5,000
12/11/09	1169	Jewish Theological Seminary	New York, NY	4,500
12/11/09	1170	Aish HaTorah	Bala Cynwyd, PA	5,000
12/11/09	1171	Etz Chaim Center for Jewish Studies	Philadelphia, PA	5,000
12/11/09	1172	Chabad of the Main Line	Merion Station, PA	1,000
12/11/09	1173	Philadelphia Community Kollel	Merion Station, PA	1,000
12/11/09	1174	Salvation Army	Lebanon, PA	2,000
12/11/09	1175	Agape Family Shelter	Lebanon, PA	3,000
12/11/09	1176	University of Pennsylvania, Health Systems	Philadelphia, PA	25,000
12/11/09	1177	Hospital of University of Pennsylvania	Philadelphia, PA	25,000
12/11/09	1178	Hospital of University of Pennsylvania	Philadelphia, PA	50,000
12/11/09	1179	Hospital of University of Pennsylvania	Philadelphia, PA	25,000
12/11/09	1180	Hospital of University of Pennsylvania	Philadelphia, PA	25,000
12/11/09	1181	Philadelphia University	Philadelphia, PA	5,000
12/11/09	1182	Lebanon Valley Health Services	Lebanon, PA	2,500
12/11/09	1183	Wetlands Institute	Stone Harbor, NJ	2,500
<b>Subtotal:</b>				<b>239,300</b>

**Julius Caplan Charity Foundation****EIN: 13-6067379****Contributions Made in 2009****Page 4**

<u><b>Date</b></u>	<u><b>Check #</b></u>	<u><b>Payee</b></u>	<u><b>Location</b></u>	<u><b>Amount</b></u>
12/11/09	1184	Good Samaritan Hospital	Lebanon, PA	10,000
12/11/09	1185	Duke University for Genetic Research	Durham, NC	25,000
12/11/09	1186	Cape Shore Regional Hospital	Cape May Courthouse, NJ	10,000
12/11/09	1187	Volunteers in Medicine	Cape May Courthouse, NJ	2,500
12/11/09	1188	American Cancer Research	Lebanon, PA	1,000
12/11/09	1189	Penn State Hershey Cancer Society	Hershey, PA	10,000
12/11/09	1190	Hospital of University of Pennsylvania	Philadelphia, PA	25,000
12/12/09	1191	Humane Society	Lebanon, PA	500
12/22/09	1192	Jack & Jill School	Lebanon, PA	120
12/22/09	1193	Falcon Foundation	Morrisville, PA	1,000
12/22/09	1194	Franklin & Marshall University	Lancaster, PA	1,000
12/28/09	1195	Johns Hopkins Medical Center	Baltimore, MD	20,000
<b>Subtotal:</b>				<b>106,120</b>
<b>Total:</b>				<b>402,770</b>



UBS Financial Services Inc  
299 PARK AVENUE  
25TH FLOOR  
NEW YORK NY 10171-0002

CPP1001055995 1209 X1 Y1 0

# 2009 Year End Summary

**Account name:** JULIUS H CAPLAN CHARITY

FOUNDATION

**Account number:** Y1 00649 PD

**Your Financial Advisor:**

THE ROSENAU/PAUL GROUP

Phone 212-821-7000

JULIUS H CAPLAN CHARITY

FOUNDATION

ATTN: LOWELL H DUBROW

261 OLD YORK ROAD, SUITE 514

JENKINTOWN PA 19046-3720

## Summary of gains and losses

	Amount (\$)
Short term	0.00
Long term	-116,282.73
<b>Total</b>	<b>\$-116,282.73</b>

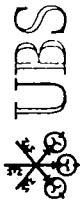
## Realized gains and losses

Estimated 2009 gains and losses for transactions with trade dates through 12/31/09 have been incorporated into this statement. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See *Important information about your statement* on the last page of this statement for more information.

We may not adjust gains and losses for all capital changes. Cost basis for coupon tax-exempt municipal securities, include securities subject to AMT, has been adjusted for mandatory amortization of bond premium. Estimates in the Unclassified section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

## Short-term capital gains and losses

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Purchase amount (\$)	Sale amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
RTS MORGAN STANLEY INDIA INVS FD EXP 07/22/09	LIFO	2,225 000	Jul 01, 09	Aug 05, 09	0.00				0.00



Account name JULIUS H CAPLAN CHARITY  
Account number Y1 00649 PD

Realized gains and losses (continued)

Long-term capital gains and losses

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
GENL ELECTRIC CO	FIFO	3,125 000	Sep 21, 04	Jun 09, 09	42,189 23	107,536 25	-65,347 02		1
	FIFO	3,125 000	Jan 13, 05	Jun 09, 09	42,189 23	111,312 50	-69,123 27		1
LORILLARD INC	FIFO	4,050 000	Jun 05, 08	Nov 09, 09	316,025 40	297,850 77		18,174 63	
THE DIRECTV GROUP CL A	LIFO	0 724	Jan 13, 05	Nov 25, 09	23 29	10 36		12 93	
<b>Total</b>					<b>\$400,427.15</b>	<b>\$516,709.88</b>	<b>-\$134,470.29</b>	<b>\$18,187.56</b>	<b>-\$116,282.73</b>
<b>Net capital gains/losses:</b>									<b>-\$116,282.73</b>

<sup>1</sup> Indicates that the cost basis information has been provided by a source other than UBS Financial Services Inc



UBS Financial Services Inc  
299 PARK AVENUE  
25TH FLOOR  
NEW YORK NY 10171-0002  
CPP1000684713 1209 X1 Y1 0

# 2009 Year End Summary

**Account name:** JULIUS H CAPLAN CHARITY  
FOUNDATION (NEW)

**Account number:** Y1 00650 PP

**Your Financial Advisor:**  
THE ROSENAU/PAUL GROUP  
Phone: 212-821-7000

JULIUS H CAPLAN CHARITY  
FOUNDATION (NEW)  
ATTN LOWELL H DUBROW  
261 OLD YORK ROAD, SUITE 514  
JENKINTOWN PA 19046-3720

## Summary of gains and losses

	Amount (\$)
Short term	9,707.73
Long term	-1,128.87
<b>Total</b>	<b>\$8,578.86</b>

## Realized gains and losses

Estimated 2009 gains and losses for transactions with trade dates through 12/31/09 have been incorporated into this statement. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See *Important information about your statement* on the last page of this statement for more information.

We may not adjust gains and losses for all capital changes. Cost basis for coupon tax-exempt municipal securities, include securities subject to AMT, has been adjusted for mandatory amortization of bond premium. Estimates in the Unclassified section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

## Short-term capital gains and losses

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
ALTERA CORP	FIFO	700.000	May 28, 09	Sep 23, 09	11,623.69		3,012.50	
DELL INC	FIFO	1,010.000	Apr 17, 09	Aug 20, 09	10,918.10		3,750.05	

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Member SIPC

00002251 00009058

CPP10002000684713 PP1000030277 00005 1209 X1 00654297 0 Y1 PP



Account name: JULIUS H CAPLAN CHARITY  
Account number: Y1 00650 PP

## Realized gains and losses (continued)

### Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
FREEPORT-MCMORAN COPPER									
& GOLD INC	FIFO	70 000	Jul 22, 08	May 06, 09	3,688.72	6,923.16	-3,234.44		
GOLDCORP INC NEW	FIFO	150 000	Jun 04, 08	Feb 05, 09	4,545.89	5,886.63	-1,340.74		
	FIFO	370 000	Jun 04, 08	Feb 05, 09	11,213.20	14,378.66	-3,165.46		
MOSAIC CO	FIFO	260 000	Jun 19, 09	Aug 21, 09	14,155.44	12,104.65		2,050.79	
SYMANTEC CORP	FIFO	700 000	Apr 02, 09	Oct 29, 09	12,165.35	10,925.05		1,240.30	
	FIFO	650 000	Apr 03, 09	Oct 29, 09	11,296.40	10,601.96		694.44	
TAIWAN SEMICONDUCTOR MFG									
CO LTD ADR	FIFO	1,146 000	Mar 18, 09	May 18, 09	12,044.18	10,100.47		1,943.71	
WENDYS ARBYS GROUP INC	FIFO	2,650 000	Oct 02, 09	Oct 20, 09	11,880.70	12,490.25	-609.55		
ISHARES FTSE/XINHUA	FIFO	416 000	Jan 14, 09	Aug 04, 09	17,673.88	10,562.24		7,111.64	
CHINA 25 INDEX FUND	FIFO	194 000	Feb 02, 09	Aug 04, 09	8,242.15	4,826.62		3,415.53	
POWERSHARES DB MULTI									
SECTOR COMMODITY TR DB	FIFO	420 000	May 21, 09	Oct 02, 09	10,344.33	11,401.12	-1,056.79		
AGRICULTURE FUND	FIFO	140 000	Aug 31, 09	Oct 13, 09	14,550.97	13,027.64		1,523.33	
SPDR GOLD TRUST	FIFO	110 000	Jul 11, 08	Apr 15, 09	9,227.66	13,628.39	-4,400.73		
STANDARD&POORS DEP RCPTS	FIFO	110 000	Jul 08, 08	Mar 26, 09	9,112.02	13,715.57	-4,603.55		
UNIT SER 1 (SPDR TR)									
UNITED STATES OIL FUND									
LP	FIFO	376 000	Feb 05, 09	Jun 03, 09	13,975.56	10,598.86		3,376.70	
Total					\$193,420.79	\$183,713.06	-\$18,411.26	\$28,118.99	\$9,707.73

### Long-term capital gains and losses

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
FREEPORT-MCMORAN COPPER									
& GOLD INC	FIFO	70 000	Jul 22, 08	Aug 20, 09	4,432.52	6,923.16	-2,490.64		
LORILLARD INC	FIFO	100 000	Jun 18, 08	Nov 09, 09	7,803.09	7,129.90		673.19	
	FIFO	200 000	Jun 24, 08	Nov 09, 09	15,606.19	14,083.31		1,522.88	
	FIFO	200 000	Jun 05, 08	Oct 20, 09	16,127.59	14,708.68		1,418.91	
	FIFO	100 000	Jun 18, 08	Oct 20, 09	8,063.79	7,129.90		933.89	

continued next page





## Portfolio Management Program

Account name: JULIUS H CAPLAN CHARITY  
Account number: Y1 00650 PPYour Financial Advisor:  
THE ROSENAU/PAUL GROUP  
212-821-7000

## Realized gains and losses (continued)

## Long-term capital gains and losses (continued)

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
MEDTRONIC INC	FIFO	250 000	Jul 06, 06	Oct 14, 09	9,257 88	11,875.00	-2,617 12		1
	FIFO	300 000	Aug 15, 06	Oct 14, 09	11,109 46	12,780.00	-1,670 54		1
PROCTER & GAMBLE CO	FIFO	410 000	Jan 24, 07	Apr 02, 09	20,100.38	26,771 38	-6,671 00		
SOWSTN ENERGY CO	FIFO	340 000	Jul 22, 08	Oct 14, 09	15,639.31	13,528 30		2,111.01	
CURRENCYSHARES JAPANESE YEN TRUST SHS	FIFO	160 000	Mar 09, 07	Jan 14, 09	17,874 00	13,539 20		4,334 80	
	FIFO	190 000	May 07, 07	Jan 14, 09	21,225 37	15,843.24		5,382 13	
SPDR RUSSELL/NOMURA S/C JAPAN ETF	FIFO	260 000	Jan 25, 07	Nov 20, 09	9,468 95	13,525.33	-4,056 38		
<b>Total</b>					<b>\$156,708.53</b>	<b>\$157,837.40</b>	<b>-\$17,505.68</b>	<b>\$16,376.81</b>	<b>-\$1,128.87</b>
<b>Net capital gains/losses:</b>									<b>\$8,578.86</b>

<sup>1</sup> Indicates that the cost basis information has been provided by a source other than UBS Financial Services Inc

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CPP1000200684715 PP1000030277 00005 1209 X1 006654297 0 Y1 PP



UBS Financial Services Inc  
299 PARK AVENUE  
25TH FLOOR  
NEW YORK NY 10171-0002

CPZ6004478777 1209 X1 Y1 0

# 2009 Year End Summary

**Account name:** JULIUS H CAPLAN CHARITY

FOUNDATION II

**Account number:** Y1 02676 PD

**Your Financial Advisor:**

THE ROSENAU/PAUL GROUP

Phone 212-821-7000

JULIUS H CAPLAN CHARITY

FOUNDATION II

ATTN LOWELL H. DUBROW

261 OLD YORK ROAD, SUITE 514

JENKINTOWN PA 19046-3720

## Summary of gains and losses

	Amount (\$)
Short term	15,423.84
Long term	-18,888.85
<b>Total</b>	<b>\$-3,465.01</b>

## Realized gains and losses

Estimated 2009 gains and losses for transactions with trade dates through 12/31/09 have been incorporated into this statement. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See *Important information about your statement* on the last page of this statement for more information.

We may not adjust gains and losses for all capital changes. Cost basis for coupon tax-exempt municipal securities, include securities subject to AMT, has been adjusted for mandatory amortization of bond premium. Estimates in the Unclassified section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

## Short-term capital gains and losses

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
ASSURED GUARANTY LTD	FIFO	58 000	Mar 16, 09	Nov 20, 09	1,428.34	289.43		1,138.91	
	FIFO	113 000	Mar 17, 09	Nov 20, 09	2,782.80	569.33		2,213.47	
	VSP	6 000	Dec 09, 08	Nov 18, 09	154.55	84.40		70.15	
									<i>continued next page</i>

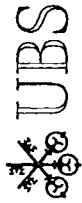


Account name: JULIUS H CAPLAN CHARITY  
Account number: Y1 02676 PD

Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
COMMERCE BANCSHARES	VSP	21 000	Dec 12, 08	Nov 18, 09	540 93	254 94		285 99	
	VSP	172 000	Mar 16, 09	Nov 18, 09	4,430 48	858 31		3,572 17	
	FIFO	0 150	Jan 27, 09	Dec 15, 09	6 03	5 08		0 95	*
DIGITAL REALTY TRUST INC REIT	VSP	25 000	Oct 07, 08	Aug 26, 09	1,067 24	963 27		103 97	
	VSP	51 000	Nov 12, 08	Aug 26, 09	2,177 17	1,511 41		665 76	
	VSP	15 000	Nov 12, 08	Aug 26, 09	640 34	442 44		197 90	
	VSP	19 000	Oct 07, 08	Aug 06, 09	840 83	732 09		108 74	
F5 NETWORKS INC	VSP	30 000	Dec 18, 08	Oct 22, 09	1,427 38	676 65		750 73	
	VSP	19 000	Jan 26, 09	Oct 22, 09	904 01	456 95		447 06	
	VSP	41 000	Dec 12, 08	Oct 16, 09	1,745 94	923 51		822 43	
	VSP	14 000	Dec 18, 08	Oct 16, 09	596 17	315 77		280 40	
	VSP	31 000	Dec 12, 08	Oct 06, 09	1,230 76	698 26		532 50	
NII HOLDINGS INC CL B	FIFO	93 000	Nov 20, 08	Jul 15, 09	1,874 23	1,232 98		641 25	
PEROT SYSTEMS CORP **MERGER EFF 11/03/09** CL A	VSP	56 000	Aug 13, 09	Sep 21, 09	1,657 55	927 03		730 52	
	VSP	64 000	Aug 14, 09	Sep 21, 09	1,894 35	1,038 84		855 51	
	VSP	61 000	Aug 25, 09	Sep 21, 09	1,805 55	1,021 99		783 56	
RESMED INC	FIFO	22 000	Dec 01, 08	Jul 02, 09	876 18	753 29		122 89	
	VSP	43 000	Nov 17, 08	Jun 22, 09	1,673 15	1,507 65		165 50	
	VSP	29 000	Dec 01, 08	Jun 22, 09	1,128 41	992 97		135 44	
SEI INVESTMENTS CO	VSP	50 000	May 26, 09	Jul 02, 09	885 89	745 14		140 75	
	VSP	117 000	Apr 09, 09	Jun 25, 09	2,056 40	1,595 37		461 03	
	VSP	76 000	May 26, 09	Jun 25, 09	1,335 78	1,132 61		203 17	
WHOLE FOODS MARKET INC	VSP	83 000	Aug 22, 08	Jun 17, 09	1,540 03	1,546 94	-6 91		
<b>Total</b>					<b>\$36,700.49</b>	<b>\$21,276.65</b>	<b>-\$6.91</b>	<b>\$15,430.75</b>	<b>\$15,423.84</b>



ACCESS

Account name  
Account number  
JULIUS H CAPLAN CHARITY  
Y1 02676 PDYour Financial Advisor  
THE ROSENALU/PAUL GROUP  
212-821-7000

## Realized gains and losses (continued)

## Long-term capital gains and losses

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
ASSURED GUARANTY LTD	VSP	12 000	Dec 18, 07	Nov 18, 09	309 10	310 80	-1 70		
	VSP	76 000	Jun 25, 08	Nov 18, 09	1,957 65	1,622 38		335 27	
	VSP	8 000	Dec 18, 07	Aug 28, 09	157 92	207 20	-49 28		
	VSP	68 000	Dec 18, 07	Aug 27, 09	1,309 69	1,761 21	-451 52		
COMMERCIAL METALS CO	VSP	86 000	Oct 03, 07	Mar 20, 09	936 75	2,776 08	-1,839 33		
DIGITAL REALTY TRUST INC REIT	VSP	60 000	Jun 03, 08	Aug 06, 09	2,655 29	2,461 12		194 17	
ENCORE ACQUISITION CO	VSP	41 000	Oct 03, 07	Dec 28, 09	1,982 30	1,342 75		639 55	
	VSP	66 000	Oct 03, 07	Dec 01, 09	3,006 00	2,161 50		844 50	
	VSP	111 000	Oct 03, 07	Nov 03, 09	4,944 38	3,635 25		1,309 13	
	VSP	93 000	Oct 03, 07	Mar 03, 09	236 10	2,363 13	-2,127 03		
GAIAM INC CL A	VSP	28 000	Oct 03, 07	Mar 02, 09	82 93	711 48	-628 55		
	VSP	35 000	Oct 03, 07	Feb 27, 09	106 80	889 35	-782 55		
	VSP	7 000	Oct 03, 07	Feb 26, 09	21 63	177 87	-156 24		
	VSP	35 000	Oct 03, 07	May 13, 09	932 74	1,022 07	-89 33		
GENESEE & WYO INC CL A	VSP	56 000	Oct 03, 07	May 12, 09	1,573 61	1,635 31	-61 70		
GREEN MTN COFFEE ROASTERS INC	FIFO	0 500	Oct 03, 07	Jun 09, 09	30 47	12 20		18 27	
HEALTHWAYS INC	VSP	49 000	Oct 03, 07	May 06, 09	3,711 39	1,792 78		1,918 61	
	VSP	47 000	Oct 16, 07	Mar 18, 09	392 50	2,557 08	-2,164 58		
	VSP	4 000	Oct 03, 07	Mar 27, 09	46 91	113 68	-66 77		
	VSP	35 000	Oct 03, 07	Dec 15, 09	1,843 89	1,916 43	-72 54		
IDEXX LABS	VSP	26 000	Oct 03, 07	Jul 13, 09	1,141 63	1,423 63	-282 00		
	VSP	55 000	Oct 03, 07	Jul 10, 09	2,433 01	3,011 53	-578 52		
	VSP	26 000	Oct 03, 07	Jun 25, 09	1,155 11	1,423 63	-268 52		
	VSP	57 000	Oct 03, 07	Feb 26, 09	117 99	1,080.72	-962 73		
INTERFACE INC CLASS A	VSP	16 000	Oct 03, 07	Mar 30, 09	171 79	458 56	-286 77		
KADANT INC	VSP	6 000	Oct 03, 07	Mar 27, 09	67 00	171 96	-104 96		
LANDAUER INC MET PRO CORP	VSP	17 000	Oct 03, 07	Mar 26, 09	193 30	487 22	-293 92		
	VSP	43 000	Oct 03, 07	Jan 27, 09	2,782 52	2,204 06		578 46	
	VSP	32 000	Oct 18, 07	Mar 26, 09	283 99	430 22	-146 23		

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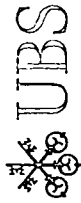
Account name: JULIUS H CAPLAN CHARITY  
Account number: Y1 02676 PD

Realized gains and losses (continued)

Long-term capital gains and losses (continued)

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
NATCO GROUP INC **MERGER EFF 11/09** CL A	VSP	57 000	Oct 18, 07	Mar 25, 09	510 52	766 33	-255 81		
	FIFO	66 000	Jun 24, 08	Jul 28, 09	2,320 94	3,655 06	-1,334 12		
NEW JERSEY RESOURCES CRP	VSP	2 000	Oct 03, 07	Jan 07, 09	75 52	66 67		8 85	
PARKWAY PROPERTIES INC									
MD	VSP	2 000	Oct 03, 07	Mar 26, 09	22 01	92 19	-70 18		
	VSP	42 000	Oct 03, 07	Mar 25, 09	477 20	1,936 03	-1,458 83		
	VSP	60 000	Oct 03, 07	Mar 23, 09	693 51	2,765 75	-2,072 24		
POWER INTEGRATIONS INC	VSP	12 000	Oct 03, 07	Aug 06, 09	355 92	365 28	-9 36		
	VSP	27 000	Oct 03, 07	Aug 05, 09	810 67	821 88	-11 21		
	VSP	26 000	Oct 03, 07	Aug 04, 09	787 44	791 44	-4 00		
RADVISION LTD ORD	FIFO	25 000	Apr 25, 08	Oct 02, 09	146 42	165 97	-19 55		
	FIFO	94 000	Apr 30, 08	Oct 02, 09	550 55	658 00	-107 45		
	VSP	187 000	Oct 23, 07	Oct 01, 09	1,111 27	2,500 19	-1,388 92		
	VSP	20 000	Apr 24, 08	Oct 01, 09	118 85	132 99	-14 14		
	VSP	35 000	Apr 25, 08	Oct 01, 09	207 99	232 36	-24 37		
RENAISSANCE LEARNING INC	VSP	141 000	Oct 03, 07	Jun 17, 09	1,267 55	1,796 35	-528 80		
	VSP	3 000	Oct 03, 07	Jan 29, 09	24 16	38 22	-14 06		
	VSP	27 000	Oct 03, 07	Jan 28, 09	221 51	343 98	-122 47		
	VSP	28 000	Oct 03, 07	Jan 26, 09	214 26	356 72	-142 46		
	VSP	14 000	Oct 03, 07	Jan 23, 09	105 33	178 36	-73 03		
	VSP	8 000	Oct 03, 07	Jan 22, 09	60 71	101 92	-41 21		
	VSP	37 000	Oct 03, 07	Jan 21, 09	281 31	471 38	-190 07		
	VSP	4 000	Oct 03, 07	Jan 20, 09	30 46	50 96	-20 50		
	VSP	53 000	Oct 03, 07	Jan 16, 09	402 22	675 23	-273 01		
	VSP	9 000	Oct 03, 07	Jan 07, 09	81 55	114 66	-33 11		
	VSP	7 000	Oct 03, 07	Jan 06, 09	67 51	89 18	-21 67		
	VSP	19 000	Oct 03, 07	Jan 05, 09	185 73	242 06	-56 33		
	VSP	29 000	Oct 03, 07	Jan 02, 09	272 02	369 46	-97 44		
SCHOLASTIC CORP	VSP	54 000	Oct 03, 07	Apr 08, 09	891 57	1,916 08	-1,024 51		
	VSP	20 000	Oct 03, 07	Apr 07, 09	333 84	709 66	-375 82		

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Account name: JULIUS H CAPLAN CHARITY  
Account number: Y1 02676 PDYour Financial Advisor:  
THE ROSENBAUM/PAUL GROUP  
212-821-7000

## Realized gains and losses (continued)

## Long-term capital gains and losses (continued)

Security description	Method	Quantity or face value (\$)	Purchase date	Sale date	Sale amount (\$)	Purchase amount (\$)	Loss (\$)	Gain (\$)	Net gain or loss (\$)
SCHOOL SPECIALTY INC WISCONSIN	VSP	22 000	Oct 03, 07	Mar 30, 09	378 06	779 68	-401 62		
	VSP	13 000	Oct 03, 07	Mar 27, 09	234 81	460 72	-225 91		
SOUTH JERSEY IND INC	VSP	14 000	Oct 03, 07	Mar 12, 09	452 80	497 69	-44 89		
STRAYER EDUCATION INC	VSP	5 000	Oct 03, 07	Dec 28, 09	1,076 01	853 85		222 16	
	VSP	4 000	Oct 03, 07	Dec 23, 09	882 35	683 08		199 27	
	VSP	10 000	Oct 03, 07	Nov 02, 09	2,045 93	1,707 70		338 23	
SUNOPTA INC	VSP	294 000	Oct 03, 07	Feb 24, 09	339 09	4,428 46	-4,089 37		
WHOLE FOODS MARKET INC	VSP	46 000	Aug 22, 08	Aug 25, 09	1,323 25	857 34		465 91	
<b>Total</b>					<b>\$53,945.23</b>	<b>\$72,834.08</b>	<b>-\$25,961.23</b>	<b>\$7,072.38</b>	<b>-\$18,888.85</b>
<b>Net capital gains/losses:</b>									<b>-\$3,465.01</b>

An asterisk (\*) indicates that we have calculated the realized gain or loss based on an adjustment to the cost basis

**Julius H. Caplan Charity Foundation as of 12/31/09**  
**Part II Balance Sheets -- Assets**

Acct #	UBS # Y100649	UBS # Y100650	UBS # Y100651	UBS # Y102676	TOTALS
Cash on hand			\$5,299	\$463	\$5,762
Temp. cash investments	\$621,335	\$182,219	\$524,858	\$11,160	\$1,339,572
Equities FMV	\$5,292,508	\$484,428	\$222,070	\$429,016	\$6,428,022
Fixed Income FMV					\$0
Estimated tax paid					\$5,000
Total Account FMV	\$5,913,843	\$666,646	\$752,227	\$440,640	\$7,773,356
Misc. assets -- est. tax paid					\$5,000
Total Foundation FMV					\$7,778,356
Equities - book value	\$4,605,932	\$474,928	\$250,000	\$456,805	\$5,787,665
Fixed Income - book value					\$0

Form 990-PF, Page 1, Part I, Line 18

**Line 18 Stmt**

Taxes (see the instructions)	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Excise Tax 2008	1,476.	738.		738.
Foreign Tax Paid	126.	63.		63.
Total	<u>1,602.</u>	<u>801.</u>		<u>801.</u>

Form 990-PF, Page 1, Part I, Line 23

**Line 23 Stmt**

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Bank Charges	24.	12.		12.
Total	<u>85.</u>	<u>43.</u>		<u>42.</u>

Form 990-PF, Page 1, Part I

**Line 16a - Legal Fees**

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Dubrow, P.C.	Legal Services	18,000.	9,000.		9,000.
Total		<u>18,000.</u>	<u>9,000.</u>		<u>9,000.</u>

Form 990-PF, Page 1, Part I

**Line 16c - Other Professional Fees**

Name of Provider	Type of Service Provided	Amount Paid Per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
UBS Finl Svcs	Investment Advisory	170,346.	85,173.		85,173.
Total		<u>170,346.</u>	<u>85,173.</u>		<u>85,173.</u>