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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 _____, and ending _____

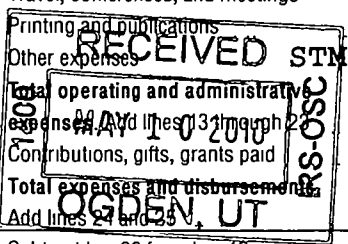
G Check all that apply: Initial return Initial return of a former public charity Final return
 Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation THE KANDELL FUND		A Employer identification number 13-6117648
	Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number 212-755-3063
	City or town, state, and ZIP code NEW YORK, NY 10022		C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <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			
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 314,836. (Part I, column (d) must be on cash basis.)		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 <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(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	565,000.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	637.	637.		STATEMENT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (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 or (loss)					
11 Other income					
12 Total. Add lines 1 through 11		565,637.	637.	0.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 2	50.	0.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
22 Printing and publications					
23 Other expenses STMT 3	220.	0.	0.	220.	
24 Total operating and administrative expenses (Add lines 13 through 23)	270.	0.	0.	220.	
25 Contributions, gifts, grants paid	555,353.			555,353.	
26 Total expenses and disbursements (Add lines 24 and 25)	555,623.	0.	0.	555,573.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	10,014.				
b Net investment income (if negative, enter -0-)		637.			
c Adjusted net income (if negative, enter -0-)			0.		

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Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	120,499.	145,023.	145,023.
	2 Savings and temporary cash investments	184,323.	169,813.	169,813.
	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			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use	0.		
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶ _____)				
16 Total assets (to be completed by all filers)	304,822.	314,836.	314,836.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ _____)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
27 Capital stock, trust principal, or current funds	285,444.	285,444.		
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	19,378.	29,392.		
30 Total net assets or fund balances	304,822.	314,836.		
31 Total liabilities and net assets/fund balances	304,822.	314,836.		

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	304,822.
2 Enter amount from Part I, line 27a	2	10,014.
3 Other increases not included in line 2 (itemize) ▶ _____	3	0.
4 Add lines 1, 2, and 3	4	314,836.
5 Decreases not included in line 2 (itemize) ▶ _____	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	314,836.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b	NONE		
c			
d			
e			
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2
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). 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 instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	410,059.	236,985.	1.730316
2007	430,442.	171,540.	2.509281
2006	520,188.	257,751.	2.018180
2005	425,873.	176,746.	2.409520
2004	343,210.	181,029.	1.895884
2 Total of line 1, column (d)			10.563181
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			2.112636
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5			226,199.
5 Multiply line 4 by line 3			477,876.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6.
7 Add lines 5 and 6			477,882.
8 Enter qualifying distributions from Part XII, line 4			555,573.

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.

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

1a	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 instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	6.
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3	Add lines 1 and 2	3	6.
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	6.
6	Credits/Payments:		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
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	0.
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	6.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
2		X
3		X
4a		X
4b		
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

N/A

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>DONALD GORDON</u> Telephone no. ▶ <u>212-755-3063</u>			
Located at ▶ <u>59 EAST 54TH STREET, NEW YORK, NY</u> ZIP+4 ▶ <u>10022</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> N/A			

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

		Yes		No
File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.				
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 page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here	N/A		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? If "Yes," list the years ▶ _____, _____, _____	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A		2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____, _____, _____				
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<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.)	N/A		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

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)? 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)? **N/A**

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? **N/A** 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** Yes No **X**

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** **N/A**

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.

(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
DONALD GORDON 59 EAST 54TH STREET NEW YORK, NY 10022	PRES., TREAS., 0.00	0.	0.	0.
ALICE KANDELL 130 EAST 75TH STREET NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
LESLIE KANDELL 395 RIVERSIDE DRIVE NEW YORK, NY 10025	DIRECTOR 0.00	0.	0.	0.
DEBRA FECHTER 59 EAST 54TH STREET NEW YORK, NY 10022	SECRETARY 0.00	0.	0.	0.

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

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

Total number of other employees paid over \$50,000 **0**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services. 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 ▶ 0

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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3 ▶ 0.

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	0.
b	Average of monthly cash balances	1b	229,644.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	229,644.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	229,644.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	3,445.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	226,199.
6	Minimum investment return. Enter 5% of line 5	6	11,310.

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	11,310.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	6.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	6.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	11,304.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	11,304.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	11,304.

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	555,573.
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	555,573.
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	5	6.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	555,567.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				11,304.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	334,179.			
b From 2005	417,052.			
c From 2006	507,332.			
d From 2007	421,889.			
e From 2008	398,260.			
f Total of lines 3a through e	2,078,712.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ \$	555,573.			
a Applied to 2008, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2009 distributable amount				11,304.
e Remaining amount distributed out of corpus	544,269.			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	2,622,981.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	334,179.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	2,288,802.			
10 Analysis of line 9:				
a Excess from 2005	417,052.			
b Excess from 2006	507,332.			
c Excess from 2007	421,889.			
d Excess from 2008	398,260.			
e Excess from 2009	544,269.			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

Table with 5 columns: (a) 2009, (b) 2008, (c) 2007, (d) 2006, (e) Total. Rows include: 2a Enter the lesser of the adjusted net income...; 2b 85% of line 2a; 2c Qualifying distributions from Part XII...; 2d Amounts included in line 2c not used directly for active conduct of exempt activities; 2e Qualifying distributions made directly for active conduct of exempt activities; 3 Complete 3a, b, or c for the alternative test relied upon: 3a "Assets" alternative test - enter: (1) Value of all assets; (2) Value of assets qualifying under section 4942(j)(3)(B)(i); 3b "Endowment" alternative test - enter 2/3 of minimum investment return...; 3c "Support" alternative test - enter: (1) Total support other than gross investment income...; (2) Support from general public...; (3) Largest amount of support from an exempt organization; (4) Gross investment income.

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

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

SEE STATEMENT 4

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

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs: Check here [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

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

c Any submission deadlines: N/A

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> SEE STATEMENT OF CONTRIBUTIONS ATTACHED	NONE		CHARITABLE	555,353.
Total			▶ 3a	555,353.
b <i>Approved for future payment</i> NONE				
Total			▶ 3b	0.

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

THE KANDELL FUND

Employer identification number

13-6117648

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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) and 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 its 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).

LHA 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 THE KANDELL FUND	Employer identification number 13-6117648
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Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ALICE KANDELL 130 E. 75TH STREET NY, NY 10021	\$ 340,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	ANDREW JOSEPH C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	BENJAMIN JOSEPH C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	CYNTHIA MARVELL BROWN C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	ELINOR FRIEDBERG C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	LESLIE KANDELL 395 RIVERSIDE DRIVE NY, NY 10025	\$ 70,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	AMOUNT
JP MORGAN CHASE	637.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	637.

FORM 990-PF TAXES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAX	50.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	50.	0.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS ATTORNEY GENERAL - FILING FEE	100.	0.	0.	100.
LEGAL NOTICE	120.	0.	0.	120.
TO FORM 990-PF, PG 1, LN 23	220.	0.	0.	220.

FORM 990-PF PART XV - LINE 1A LIST OF FOUNDATION MANAGERS STATEMENT 4

NAME OF MANAGER
 ALICE KANDELL
 LESLIE KANDELL

**KANDELL FUND
CHARITABLE CONTRIBUTIONS
(1/1/2009 - 12/31/2009)**

DATE	ORGANIZATION/ FOUNDATION	AMOUNT
01/01/2009	Columbia University Medical Center	(500 00)
01/02/2009	Christian Relief Services	300 00
01/02/2009	USOC	5,000 00
01/02/2009	World Villages for Children	500 00
01/02/2009	The Ronald Regan Foundation	1,000 00
01/02/2009	Toys for Hospitalized Children	1,000 00
01/02/2009	The Lenox Library	500 00
01/02/2009	Alzheimer's Association	3,500 00
01/05/2009	Lincoln Center for RE & Constrt Council	5,000 00
01/06/2009	Realty Foundation of NY	5,000 00
01/09/2009	Ovarian Cancer Research Fund	500 00
01/12/2009	American Music Center Inc	2,000 00
01/28/2009	Chabad Terror Victims Project	500 00
02/02/2009	The Carnegie Hall Society Inc	2,500 00
02/02/2009	The Frick Collection	2,500 00
02/02/2009	Union for Reform Judaism	1,000 00
02/02/2009	The Morgan Library	1,500 00
02/02/2009	The Museum of Modern Art	1,500 00
02/02/2009	The Jewish Foundation for the Righteous	750 00
02/02/2009	Central Park Conservancy	2,500 00
02/02/2009	American Jewish Congress	1 000 00
02/02/2009	Internatl Fellowship of Christians & Jews	500 00
02/02/2009	International Rescue Committee	1,000 00
02/02/2009	Whitney Museum of American Art	1,000 00
02/02/2009	the Jewish National Fund	1,000 00
02/09/2009	Riverside Symphony	1,000 00
02/12/2009	International Opera Alliance	2,000 00
02/27/2009	Nyc Bridge Centennial Commission	1,000 00
03/11/2009	City Harvest	1,500 00
03/11/2009	World Jewish Congress	7,000 00
03/11/2009	Southern Poverty Law Center	1,000 00
03/11/2009	Prostate Cancer Foundation	2,500 00
03/11/2009	New York City Rescue Mission	500 00
03/11/2009	Planned Parenthood Federation of America	500 00
03/11/2009	American Lung Association	1,000 00
03/11/2009	Colel Chabad	500 00
03/11/2009	Historic House Trust of NYC	1,000 00
03/11/2009	National Jewish Medical & Research Center	500 00
03/11/2009	American Parkinson Disease Assoc	750 00
03/11/2009	Martin Luther King Jr Memorial Fndn	2,000 00
03/11/2009	UJA Federation	7,000 00
03/11/2009	USOC	500 00
03/11/2009	Diabetes Action	500 00
03/11/2009	FDNY Foundation	1,000 00
03/11/2009	Day Care Council of New York, Inc	500 00
03/11/2009	Diabetes Research & Wellness Foundation	500 00
03/11/2009	Brooklyn Museum	1,000 00
03/11/2009	Fed of Jewish Communities of the CIS	500 00
03/11/2009	Museum of the City of New York	1,000 00
03/11/2009	Salk Institute for Biological Studies	500 00
03/11/2009	Simon Wiesenthal Center	2,000 00

KANDELL FUND
CHARITABLE CONTRIBUTIONS
(1/1/2009 - 12/31/2009)

DATE	ORGANIZATION/ FOUNDATION	AMOUNT
01/01/2009	Columbia University Medical Center	(500 00)
03/11/2009	The Jerusalem Foundation Inc	750 00
03/11/2009	The Humane Society of the United States	300 00
03/11/2009	Flame	300 00
03/11/2009	The Battery Conservancy	500 00
03/11/2009	Habitat for Humanity	1,000 00
03/11/2009	Covenant House	300 00
03/11/2009	Food Bank for New York City	500 00
03/11/2009	Pearl S Buck International	300 00
03/11/2009	MHAUS	1,000 00
03/11/2009	American Cancer Society	3,000 00
03/11/2009	Feed the Children	1,000 00
03/11/2009	WNYC Radio	1,000 00
03/11/2009	Center for Jewish History	400 00
03/11/2009	Plan USA	450 00
03/11/2009	Arthritis Foundation	500 00
03/11/2009	Lower Manhattan Cultural Council	300 00
03/11/2009	New Visions for Public Schools	500 00
03/11/2009	Hale House	300 00
03/11/2009	Visiting Nurse Service of New York	500 00
03/11/2009	The Skyscraper Museum	500 00
03/11/2009	Manhattan Inst for Policy Research Inc	300 00
03/12/2009	Vital Voices Global Partnership	10,000 00
03/16/2009	The Jewish Museum	2,000 00
03/16/2009	The Chemotherapy Foundation	1,000 00
03/16/2009	Gettysburg Foundation	500 00
03/17/2009	Realty Foundation of NY	1,500 00
03/17/2009	Realty Foundation of NY	800 00
03/19/2009	Mesamche Lev	1,000 00
04/06/2009	American Museum of Natural History	6,500 00
04/06/2009	American Diabetes Association	1,500 00
04/06/2009	Americares	500 00
04/06/2009	Girls, Inc	1,000 00
04/06/2009	JBI International	500 00
04/06/2009	Jewish Children's Fund	1,000 00
04/06/2009	New York State Association of PBA	500 00
04/06/2009	Project Renewal	500 00
04/06/2009	St Judes Children's Research Hospital	2,500 00
04/06/2009	United State Holocaust Memorial Museum	450 00
04/06/2009	Zionist Organization of America	1 000 00
04/06/2009	Camera	500 00
04/06/2009	Environmental Defense	1,000 00
04/06/2009	United Soup Kitchens	500 00
04/06/2009	Hospital for Special Surgery	500 00
04/06/2009	Lighthouse International	500 00
04/06/2009	Amfar	500 00
04/06/2009	Safe Horizon	500 00
04/06/2009	The Fresh Air Fund	500 00
04/06/2009	Chabads Children of Chernobyl	500 00
04/06/2009	New YOrk Restoration Project	1,250 00
04/06/2009	National September 11 Memorial & Mus	1,000 00

KANDELL FUND
CHARITABLE CONTRIBUTIONS
(1/1/2009 - 12/31/2009)

DATE	ORGANIZATION/ FOUNDATION	AMOUNT
01/01/2009	Columbia University Medical Center	(500 00)
04/06/2009	American Friends of NSWAS	500 00
04/06/2009	The Girl Scout Council of Greater NY	500 00
04/06/2009	Federation of Protestant Welfare Agencies	500 00
04/06/2009	Helen Keller International	500 00
04/06/2009	The National Academy Museum & School Fine	500 00
04/06/2009	Lung Cancer Alliance	1,000 00
04/06/2009	One Family Fund	500 00
04/06/2009	Kips Bay Boys & Girls Club	250 00
04/06/2009	Juvenile Diabetes Research Foundation	2,000 00
04/06/2009	Consumer Reports Foundation	500 00
04/06/2009	american Folk Art Museum	1,000 00
04/06/2009	The Jewish Museum	5,000 00
04/06/2009	Community Access Inc	1,500 00
04/06/2009	Tanglewood	10,000 00
04/06/2009	Citizens Against Government Waster	500 00
04/09/2009	David Horowitz Freedom Center	1,000 00
04/15/2009	The Metropolitan Opera	7,000 00
04/15/2009	Lets Get Ready	1,500 00
04/15/2009	Congregation Sherith Israel	250 00
05/04/2009	Tanglewood	10,000 00
05/07/2009	Symphony Space	2,500 00
05/07/2009	National Multiple Sclerosis Society	1,000 00
05/07/2009	Museum of Arts Design	2,000 00
05/08/2009	Interfaith Alliance	1,000 00
05/08/2009	Park Avenue Armory	1,000 00
05/08/2009	Cystic Fibrosis Foundation	500 00
05/08/2009	Parkinsons Disease Foundation Inc	500 00
05/08/2009	Gersher Foundation	500 00
05/08/2009	World Union for Progressive Judaism	1,000 00
05/08/2009	Muscular Dystrophy Association	1,000 00
05/08/2009	Coalitron to Salute America's Heroes	500 00
05/08/2009	American Red Cross in Greater NY	1,500 00
05/08/2009	Children's Wish Foundation International	500 00
05/08/2009	Orbis International	300 00
05/08/2009	Camp Fund for Underprivileged Children	500 00
05/08/2009	Partnership for the Homeless	750 00
05/08/2009	Community Service Society	500 00
05/08/2009	Bide A Wee	350 00
05/08/2009	World Monuments Fund	500 00
05/08/2009	Jewish Inst for Natl Security Affairs	500 00
05/08/2009	National Heart Council	1,000 00
05/08/2009	Cancer Care	2,500 00
05/08/2009	National World War II Museum	500 00
05/08/2009	New York Historical Society	500 00
05/08/2009	Religious Action Center of Reform Judaism	2,500 00
05/08/2009	Veterans of Foreign Wars	250 00
05/08/2009	NWH Foundation	1,000 00
05/08/2009	Children's Hospital Foundation	1,000 00
05/08/2009	Make A Wish Foundation of Metro	1,000 00
05/08/2009	Doe Fund, Inc	1,000 00

KANDELL FUND
CHARITABLE CONTRIBUTIONS
(1/1/2009 - 12/31/2009)

DATE	ORGANIZATION/ FOUNDATION	AMOUNT
01/01/2009	Columbia University Medical Center	(500 00)
05/08/2009	National Osteoporosis Foundation	500 00
05/08/2009	Friends of the Upper East Side	1,000 00
05/08/2009	United Celebral Palsy of New York City	500 00
05/08/2009	Hebrew Free Loan Society	1,000 00
05/08/2009	World Jewish Congress	5,000 00
05/08/2009	National Camps for Blind Children	500 00
05/08/2009	Maccabi USA	500 00
05/08/2009	CARE	600 00
05/08/2009	Boy Scouts of America	600 00
05/19/2009	NY Public Library	2,500 00
06/08/2009	Israel Special Kids Fund	500 00
06/08/2009	Honest Reporting	1,000 00
06/08/2009	Hebrew Academy for Special Children	500 00
06/08/2009	Help Hospitalized Veterans	800 00
06/08/2009	The Eye Bank for Sight Restoration Inc	500 00
06/08/2009	Dorot Inc	1,000 00
06/10/2009	Children's Network International	600 00
06/10/2009	Children's Cancer Research Foundation	1,000 00
06/10/2009	void	0 00
06/10/2009	World Emergency Relief	500 00
06/10/2009	MADD	500 00
06/10/2009	Lenox Hill Neighborhood House	500 00
06/10/2009	Jewish Heritage Programs	1,800 00
06/10/2009	Actor's Fund	1,000 00
06/10/2009	America Israel Cultural Foundation	1,800 00
06/15/2009	Bank St College of Education Annual Fund	500 00
06/24/2009	Wildlife Conservation Society	250 00
06/24/2009	AARP Foundation	250 00
06/26/2009	Tibet House, Inc	49,710 00
06/29/2009	The New York Botanical Garden	1,500 00
07/15/2009	American Foundation for the Blind	500 00
07/15/2009	Amer for the Arts Action Fund	1,000 00
07/15/2009	American Jewish Congress	1,000 00
07/15/2009	Asphalt Green	500 00
07/15/2009	Gomez Foundation for Mill House	500 00
07/15/2009	Goodwill Industries of Greater NY	750 00
07/22/2009	Americans United	1,000 00
07/22/2009	Historic Districts Council	2,500 00
07/22/2009	Historic New England	500 00
07/22/2009	Bravo Lincoln Center Campaign	1,000 00
07/22/2009	March of Dimes	500 00
07/22/2009	National Parks Conservation Association	500 00
07/22/2009	Rubin Museum of Art	1,000 00
07/22/2009	United Hospital Fund	1,000 00
07/22/2009	Wheelchair Foundation	300 00
08/04/2009	American Associates Ben Gurion University	1,000 00
08/04/2009	Children's Hunger Relief Fund	500 00
08/04/2009	Metropolitan College of New York	5,000 00
08/04/2009	National Trust for Histroic Preservation	500 00
08/04/2009	The Nature Conservancy	500 00

**KANDELL FUND
CHARITABLE CONTRIBUTIONS
(1/1/2009 - 12/31/2009)**

DATE	ORGANIZATION/ FOUNDATION	AMOUNT
01/01/2009	Columbia University Medical Center	(500 00)
08/04/2009	Children's Cancer & Leukemia Relief	250 00
08/25/2009	New Yorkers for Parks	1,000 00
08/25/2009	Calvary Fund Inc	500 00
08/25/2009	American Farmland Trust	500 00
08/25/2009	American Friends of the Hebrew University	500 00
08/25/2009	American Humane Association	500 00
08/25/2009	American Institute for Cancer Research	1,000 00
08/25/2009	American Society for Yad Vashem	300 00
08/25/2009	Animal Medical Center	500 00
08/25/2009	Anit Defamation League	1,000 00
08/25/2009	B'nai Brith Heritage Society	1,500 00
08/25/2009	Bnai Zion Foundation	500 00
08/25/2009	Childrens Defense Fund Acton Council	500 00
08/25/2009	the Colonial Williamsburg Foundation	250 00
08/25/2009	Doctors Without Borders	450 00
08/25/2009	Happiness is Camping	500 00
08/25/2009	Hillel	1 000 00
08/25/2009	International Childrens Fund	500 00
08/25/2009	The Israel Youth Village	500 00
08/26/2009	Kidney & Urology Fdn of America, Inc	500 00
08/26/2009	Metropolitan Council on Jewish Poverty	1,000 00
08/26/2009	Museum of Jewish Heritage	500 00
08/26/2009	National Foundation for Cancer Research	1,500 00
08/26/2009	New York Weill Cornell Medical Center	1,000 00
08/26/2009	Ort America	1,000 00
08/26/2009	Outreach Project	1,000 00
08/26/2009	Phoenix House	350 00
08/26/2009	Cathedral of Saint Patrick	500 00
08/26/2009	Tzivos Hashem	500 00
09/04/2009	Nat'l Osteoporosis Foundation	350 00
09/16/2009	Classical Action	2,000 00
09/21/2009	George Washington's Mount Vernon	600 00
09/21/2009	Jewish Child Care Association	500 00
09/21/2009	Am Fed of Police and Concerned Citizens	500 00
09/21/2009	New York Prebyterian Hospital	1,000 00
09/21/2009	Heart Support of America	500 00
09/23/2009	National Liberty Museum	1,550 00
09/23/2009	am Friends of Rabin Medical Center	1,000 00
09/25/2009	Amer Friends of the Tel Avi Museum of Art	1,000 00
09/25/2009	Action on Smoking and Health	1,000 00
09/30/2009	Tibet House, Inc	100,000 00
09/30/2009	Somali Mam Foundation	1 000 00
10/01/2009	The Doe Fund	2,000 00
10/01/2009	New York University Real Estate Institute	5,500 00
10/01/2009	Friends of High Line	750 00
10/01/2009	Paralyzed Veterans of America	500 00
10/02/2009	James Lenox House Association Inc	500 00
10/02/2009	Solomon R Guggenheim Foundation	2,000 00
10/02/2009	Solomon R Guggenheim Museum	1,750 00
10/02/2009	The ALS Association	500 00

KANDELL FUND
CHARITABLE CONTRIBUTIONS
(1/1/2009 - 12/31/2009)

DATE	ORGANIZATION/ FOUNDATION	AMOUNT
01/01/2009	Columbia University Medical Center	(500 00)
10/02/2009	American Friends of Magen David Adom	1,000 00
10/02/2009	The Boys Club of New York	1,000 00
10/02/2009	Big Brothers & Big Sisters of NYC	300 00
10/02/2009	Christopher & Dana Reeve Foundation	500 00
10/02/2009	Firefighters Charitable Foundation	225 00
10/02/2009	Friends of High Line	750 00
10/02/2009	Friends of the Israel Defense Forces	1,000 00
10/02/2009	GMHC	500 00
10/02/2009	Grand Street Settlement	300 00
10/02/2009	Handicap International	250 00
10/02/2009	Help Hospitalized Veterans	200 00
10/02/2009	Hospice Education Institute	500 00
10/02/2009	Israel Cancer Research Fund	5,000 00
10/02/2009	Legal Momentum	1,000 00
10/02/2009	Mount Vernon Ladies Association	300 00
10/02/2009	MSAA	1,500 00
10/02/2009	Museum at Eldridge Street	500 00
10/02/2009	New York City Police Foundation	7,500 00
10/02/2009	Ohel Children's Home & Family Services	500 00
10/02/2009	The Smile Train	500 00
10/02/2009	Western Wall Heritage Foundation	500 00
10/02/2009	UGC Foundation	500 00
10/06/2009	Center Against Domestic Violence	500 00
10/16/2009	Young Peoples Leadership Foundation	5 000 00
11/02/2009	Project Extreme	500 00
11/02/2009	Volunteers of America	300 00
11/02/2009	World Wildlife Fund	300 00
11/02/2009	US Fund for UNICEF	500 00
11/02/2009	UJA Federation of New York	10,000 00
11/02/2009	Special Olympics New York	500 00
11/02/2009	Smithsonian Contributing Membership	750 00
11/02/2009	Ronald McDonald House of New York, Inc	500 00
11/02/2009	Recording for the Blind and Dyslexic	300 00
11/02/2009	Project Hope	350 00
11/02/2009	Police Athletic League	300 00
11/02/2009	New York City Police Foundation	7,500 00
11/02/2009	The Jewish Guild for the Blind	500 00
11/02/2009	Guide Dog Foundation for the Blind, Inc	500 00
11/02/2009	The Glaucoma Foundation	500 00
11/02/2009	Episcopal Charities	500 00
11/02/2009	Coalition for the Homeless	500 00
11/02/2009	Givat Haviva Educational Foundation	1,000 00
11/02/2009	The Civil War Preservation Trust	1,000 00
11/02/2009	The Childrens Aid Society	500 00
11/02/2009	American Jewish Historical Society	500 00
11/02/2009	American Humane Association	500 00
11/02/2009	American Heart Association	2,500 00
11/02/2009	Amer Comm - Weizman Inst of Science	500 00
11/02/2009	Green Guerillas	500 00
11/02/2009	Memorial Sloan Kettering Cancer Center	2,500 00

**KANDELL FUND
CHARITABLE CONTRIBUTIONS
(1/1/2009 - 12/31/2009)**

DATE	ORGANIZATION/ FOUNDATION	AMOUNT
01/01/2009	Columbia University Medical Center	(500 00)
11/10/2009	National Trust for Historic Preservation	600 00
11/10/2009	George Mason University Foundation Inc	1,000 00
11/12/2009	NYC & Company Foundation	1,000 00
11/17/2009	92nd Street Y	1,000 00
11/20/2009	Saint Michaels Church	1,000 00
11/20/2009	Bryn Mawr College	3,000 00
11/23/2009	Outreach Project	100 00
11/24/2009	WNYC	1,000 00
12/01/2009	The ALS Association	500 00
12/01/2009	Green Guerillas	500 00
12/01/2009	American Values	1,000 00
12/01/2009	Toys for Hospitalized Children	750 00
12/01/2009	AHRC NYC Foundation Inc	500 00
12/01/2009	Amer Friends of the Open Univ of Israel	550 00
12/01/2009	The Arthritis Research Inst of America	500 00
12/01/2009	Citymeals on Wheels	718 00
12/01/2009	Fountain House	500 00
12/02/2009	The Metropolitan Museum of Art	4,000 00
12/07/2009	Fund for Park Ave	5,000 00
12/07/2009	Women In Need Inc	1,500 00
12/18/2009	Freedom from Hunger	500 00
12/18/2009	Henry Street Settlement	500 00
12/18/2009	The Israel Resource Center	500 00
12/18/2009	Kids of NYU	1,000 00
12/18/2009	National Center for Learning Disabilities	500 00
12/18/2009	National Medical Fellowships	1,000 00
12/18/2009	New Israel Fund	1,500 00
12/18/2009	Parker Jewish Institute Foundation	500 00
12/18/2009	Stanley M Isaacs Neighborhood Center	800 00
12/18/2009	The Seeing Eye Inc	500 00
12/18/2009	Columbia University	1,000 00
12/21/2009	Aish International	5,000 00
12/21/2009	McBurney YMCA	1,000 00
12/21/2009	American Jewish Committee	3,000 00
12/21/2009	Global Jewish Assistance & Relief Network	500 00
12/21/2009	Freedom Alliance	2,000 00
12/28/2009	Ariel's Legacy	1,000 00
TOTAL CONTRIBUTIONS (1/1/09 - 12/31/09)		<u>555,353</u>