Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2009

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: HOWARD & KATHERINE AIBEL FOUNDATION

Number and street (or P O box number if mail is not delivered to street address): 183 STEEP HILL ROAD | Room/suite:

City or town, state, and ZIP code: WESTON, CT 06883

A Employer identification number: 23-7046798

B Telephone number: (203)227-0738

C If exemption application is pending, check here ▶ [ ]

D 1. Foreign organizations, check here ▶ [ ]
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ [ ]

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

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

H Check type of organization: [X] Section 501(c)(3) exempt private foundation
[ ] Section 4947(a)(1) nonexempt charitable trust [ ] Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶$ 884,194.

J Accounting method: [X] Cash [ ] Accrual [ ] Other (specify) (Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received	301,769.			
2	Check ▶ [ ] if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	13,506.	13,506.	13,506.	STATEMENT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	193,940.			
b	Gross sales price for all assets on line 6a 618,932.				
7	Capital gain net income (from Part IV, line 2)		193,940.		
8	Net short-term capital gain			N/A	
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	509,215.	207,446.	13,506.	
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 STMT 2	2,785.	2,785.	2,785.	0.
c	Other professional fees STMT 3	7,167.	7,167.	7,167.	0.
17	Interest				
18	Taxes STMT 4	539.	539.	539.	0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses STMT 5	66.	66.	66.	0.
24	**Total operating and administrative expenses.** Add lines 13 through 23	10,557.	10,557.	10,557.	0.
25	Contributions, gifts, grants paid	359,885.			359,885.
26	**Total expenses and disbursements.** Add lines 24 and 25	370,442.	10,557.	10,557.	359,885.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	138,773.			
b	**Net investment income** (if negative, enter -0-)		196,889.		
c	**Adjusted net income** (if negative, enter -0-)			2,949.	

Revenue / Operating and Administrative Expenses

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	74,644.	11,683.	11,683.
	2	Savings and temporary cash investments	44,864.	25,571.	25,571.
	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			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations			
	b	Investments - corporate stock STMT 7	673,944.	670,352.	846,710.
	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 ▶ EXCHANGE)	0.	230.	230.
	16	**Total assets** (to be completed by all filers)	793,452.	707,836.	884,194.
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 ▶ ☐ 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 ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	869,915.	793,452.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	-76,463.	-85,616.	
	30	**Total net assets or fund balances**	793,452.	707,836.	
	31	**Total liabilities and net assets/fund balances**	793,452.	707,836.	

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	793,452.
2	Enter amount from Part I, line 27a	2	138,773.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	932,225.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 6	5	224,389.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	707,836.

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	SEE SCHEDULE 2	P	VARIOUS	VARIOUS
b	SEE SCHEDULE 2	P	VARIOUS	VARIOUS
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	102,861.		109,441.	-6,580.
b	516,071.		315,551.	200,520.
c				
d				
e				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				-6,580.
b				200,520.
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	193,940.
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	-6,580.

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	245,850.	1,026,847.	.239422
2007	109,225.	1,003,530.	.108841
2006	2,039,803.	2,041,961.	.998943
2005	144,963.	2,132,439.	.067980
2004	120,455.	1,912,227.	.062992

2 **Total** of line 1, column (d)	2	1.478178
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	.295636
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	788,632.
5 Multiply line 4 by line 3	5	233,148.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,969.
7 Add lines 5 and 6	7	235,117.
8 Enter qualifying distributions from Part XII, line 4	8	359,885.

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 ▶ ☐ 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 ▶ ☒ and enter 1% of Part I, line 27b		1	1,969.
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	1,969.
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	1,969.
6	Credits/Payments:			
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a 2,650.		
b	Exempt foreign organizations - tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d		7	2,650.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ 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	681.
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ▶ 681. **Refunded** ▶		11	0.

Part VII-A Statements Regarding Activities

			Yes	No
1a	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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ 0. **(2)** On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
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*	2		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*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ CT			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	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*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

		Line	Yes	No
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?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ HOWARD J. AIBEL Telephone no. ▶ (203) 227-0738

Located at ▶ 183 STEEP HILL ROAD, WESTON, CT ZIP+4 ▶ 06883

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 | N/A

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.

			Line	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?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ 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)?	☐ Yes ☒ 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.)	☐ Yes ☒ 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)?	N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
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?	☐ Yes ☒ No			
	If "Yes," list the years ▶ ______, ______, ______, ______				
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?	☐ Yes ☒ 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 | 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? 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 | | 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? N/A | 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.

(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
HOWARD J. AIBEL 183 STEEP HILL RD WESTON, CT 06883	PRESIDENT/DIRECTOR 2.00	0.	0.	0.
DAVID AIBEL 249 CONWAY ROAD MADISON, NH 03849	DIRECTOR 0.08	0.	0.	0.
DANIEL AIBEL 227 PARK AVENUE TACOMA PARK, MD 20912	DIRECTOR 0.08	0.	0.	0.
JONATHAN AIBEL 574 HARRINGTON AVENUE CONCORD, MA 01742	DIRECTOR 0.08	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

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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.

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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	702,365.
b	Average of monthly cash balances		1b	98,277.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	800,642.
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	800,642.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	12,010.
5	**Net value of noncharitable-use assets** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	788,632.
6	**Minimum investment return** Enter 5% of line 5		6	39,432.

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	39,432.
2a	Tax on investment income for 2009 from Part VI, line 5	2a 1,969.		
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	1,969.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	37,463.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	37,463.
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	37,463.

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	359,885.
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	359,885.
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	1,969.
6	**Adjusted qualifying distributions**. Subtract line 5 from line 4	6	357,916.

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					37,463.
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	28,314.				
b From 2005	41,665.				
c From 2006	1,949,749.				
d From 2007	59,999.				
e From 2008	194,858.				
f **Total** of lines 3a through e		2,274,585.			
4 Qualifying distributions for 2009 from Part XII, line 4: ▶ $	359,885.				
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					37,463.
e Remaining amount distributed out of corpus		322,422.			
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		2,597,007.			
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		28,314.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a		2,568,693.			
10 Analysis of line 9:					
a Excess from 2005	41,665.				
b Excess from 2006	1,949,749.				
c Excess from 2007	59,999.				
d Excess from 2008	194,858.				
e Excess from 2009	322,422.				

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)

	Tax year	Prior 3 years			
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the 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).)

HOWARD J. AIBEL

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:

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

Recipient 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
a *Paid during the year*				
SEE SCHEDULE 3				
Total			▶ 3a	359,885.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
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					
4 Dividends and interest from securities			14	13,506.	
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	193,940.	
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)		0.		207,446.	0.

13 Total. Add line 12, columns (b), (d), and (e) 13 207,446.

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

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
	N/A

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

Howard J Aibel | 7/9/2010 | President

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature	[signature]	Date 07/08/10	Check if self-employed ☒	Preparer's identifying number
Firm's name (or yours if self-employed) address, and ZIP code	SUSAN L. NEVILLE, CPA 830 POST ROAD EAST WESTPORT, CT 06880		EIN	
			Phone no. (203) 227-8101	

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

HOWARD & KATHERINE AIBEL FOUNDATION

Employer identification number

23-7046798

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).

Name of organization: HOWARD & KATHERINE AIBEL FOUNDATION

Employer identification number: 23-7046798

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	HOWARD J. AIBEL 183 STEEP HILL ROAD WESTON, CT 06883	$ 301,769.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

Name of organization	Employer identification number
HOWARD & KATHERINE AIBEL FOUNDATION	23-7046798

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	7,738 SHARES - ITT INDUSTRIES STOCK	$ 301,769.	02/25/09
		$	
		$	
		$	
		$	
		$	

FORM 990-PF — DIVIDENDS AND INTEREST FROM SECURITIES — STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
NEUBERGER BERMAN	13,506.	0.	13,506.
TOTAL TO FM 990-PF, PART I, LN 4	13,506.	0.	13,506.

FORM 990-PF — ACCOUNTING FEES — STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	2,785.	2,785.	2,785.	0.
TO FORM 990-PF, PG 1, LN 16B	2,785.	2,785.	2,785.	0.

FORM 990-PF — OTHER PROFESSIONAL FEES — STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVISORY FEE - BROKER	7,167.	7,167.	7,167.	0.
TO FORM 990-PF, PG 1, LN 16C	7,167.	7,167.	7,167.	0.

FORM 990-PF — TAXES — STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	539.	539.	539.	0.
TO FORM 990-PF, PG 1, LN 18	539.	539.	539.	0.

FORM 990-PF	OTHER EXPENSES	STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADMIN EXPENSE	66.	66.	66.	0.
TO FORM 990-PF, PG 1, LN 23	66.	66.	66.	0.

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT 6

DESCRIPTION	AMOUNT
UNREALIZED GAIN ON CONTRIBUTIONS RECEIVED	224,389.
TOTAL TO FORM 990-PF, PART III, LINE 5	224,389.

FORM 990-PF	CORPORATE STOCK	STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SEE SCHEDULE 1	670,352.	846,710.
TOTAL TO FORM 990-PF, PART II, LINE 10B	670,352.	846,710.

Howard and Katherine Aibel Foundation
EIN #23-7046798
Form 990PF - Part II
2009

Shares	Security	End of Year Book Value	Fair Market Value
500	3M Company	38,909.18	41,335 00
1,400	ABB LTD Sponsored ADR	21,214.47	26,740.00
225	Alcon, Inc.	19,186.52	36,978.75
700	Allegheny Technologies Inc	21,489.54	31,339.00
500	Anadarko Petroleum Corp	19,464.10	31,210.00
600	Analog Devices Inc	15,225.29	18,948.00
350	C.R. Bard	26,983.95	27,265.00
1,200	Cisco Systems Inc	28,654.48	28,728.00
550	Coca-Cola Co	23,820.44	31,350.00
400	EOG Res Inc	26,483.35	38,920.00
800	Hewlett Packard Co.	17,857.92	41,208.00
250	International Business Mach Corp	29,512.21	32,725.00
800	JP Morgan Chase & Co	32,254.70	33,336 00
500	McDonalds Corp	28,325.80	31,220 00
650	Nestle SA	22,064.50	31,565 63
1,400	Oracle Corp	25,284.88	34,342.00
500	Petroleo Brasileiro	10,938.50	21,195.00
400	Praxair, Inc.	30,389.60	32,124 00
700	Questar Corp.	29,780.81	29,099.00
300	Rockwell Collins Inc	12,704.94	16,608.00
250	Schlumberger Ltd	15,125.00	16,272.50
300	Stryker Corp	13,213.68	15,111.00
500	Thermo Fisher Scientific Inc	21,607.50	23,845.00
400	Tiffany & Co New	8,915.40	17,200.00
300	Union Pacific Corp	13,515.84	19,170.00
250	United Parcel Svc	13,680.24	14,342.50
250	United Technologies Corp.	15,810.97	17,352.50
1,400	US bancorp Del	25,448 11	31,514.00
250	Wal-Mart Stores Inc	12,763.74	13,362.50
400	Walgreen Co	9,098.46	14,688.00
1,200	Wells Fargo & Co	26,336.99	32,388.00
1,800	Xerox Corp	14,290.92	15,228.00
		670,352.03	846,710.38

Investments - Securities
Schedule 1

Howard & Katherine Aibel Foundation
550-02880
Form 990PF-Part IV
Capital Gains & Losses
2009

Shares		Acquired	Sold	Proceeds	Basis	(Loss)
300	Analog Devices Inc	09/04/08	03/12/09	5,597 30	7,887 65	(2,290 35)
300	Boeing	04/27/09	08/05/09	12,891 80	11,240 51	1,651 29
100	Monsanto Co	05/28/09	09/15/09	7,839 31	8,564 53	(725 22)
150	Monsanto Co	06/25/09	10/29/09	10,800 16	11,310 77	(510 61)
50	Monsanto Co	05/22/09	10/29/09	3,600 06	4,282 26	(682 20)
100	Pepsico Inc	10/13/08	05/05/09	4,949 99	5,748 97	(798 98)
200	Pepsico Inc	10/16/08	05/08/09	9,899 95	12,033 28	(2,133 33)
100	Praxair Inc	09/29/08	04/20/09	6,918 31	8,046 56	(1,128 25)
200	Procter & Gamble Co	04/08/09	07/24/09	11,046 47	9,864 10	1,182 37
100	Tiffany & Co New	03/27/09	06/05/09	3,105 48	2,228 85	876 63
100	Union Pacific Corp	03/23/09	08/10/09	5,971 35	3,959 06	2,012 29
250	United Technology Corp	09/10/08	08/26/09	14,477 30	15,963 85	(1,486 55)
300	Wells Fargo & Co	05/30/08	04/16/09	5,763 45	8,310 54	(2,547 09)
300	ABB Ltd	11/04/06	01/07/09	4,558 14	4,095 00	463 14
200	ABB Ltd	10/16/06	04/07/09	2,961 90	2,730 00	231 90
200	ABB Ltd	10/16/06	05/08/09	3,145 38	2,730 00	415 38
75	Alcon Inc	11/10/08	12/07/09	11,809 90	6,615 94	5,193 96
200	Anadarko Petroleum Corp	05/21/07	05/08/09	9,257 83	9,446 04	(188 21)
100	Anadarko Petroleum Corp	05/16/07	09/25/09	6,158 71	4,723 02	1,435 69
400	Analog Devices Inc	09/09/06	02/10/09	8,752 91	11,834 00	(3,081 09)
200	Analog Devices Inc	02/22/08	03/12/09	3,731 53	5,674 40	(1,942 87)
600	Cisco System Inc	10/24/06	08/10/09	13,345 09	15,015 14	(1,670 05)
400	E I Du Pont De Nemours & Co	12/24/07	04/08/09	10,204 67	17,077 88	(6,873 21)
400	E I Du Pont De Nemours & Co	02/21/08	06/30/09	10,096 90	18,311 00	(8,214 10)
7,738	ITT Corporation	02/25/90	03/02/09	301,769 48	77,380 00	224,389 48
500	ITT Corporation	01/01/95	10/21/09	27,011 90	2,514 00	24,497 90
100	JPMorgan Chase & Co	12/21/07	04/16/09	3,251 48	4,379 97	(1,128 49)
500	Kraft Foods Inc	10/31/07	03/13/09	10,722 88	16,507 35	(5,784 47)
400	Kraft Foods Inc	10/26/07	04/03/09	9,109 31	13,205 88	(4,096 57)
300	Kraft Foods Inc	02/20/08	04/03/09	6,831 98	9,297 99	(2,466 01)
100	Medtronic Inc	07/19/07	10/09/09	7,149 38	9,886 50	(2,737 12)
200	Medtronic Inc	02/21/08	10/09/09	7,149 38	9,546 66	(2,397 28)
200	Medtronic Inc	10/19/07	10/09/09	3,574 69	4,901 00	(1,326 31)
100	Medtronic Inc	02/25/08	10/09/09	3,574 69	5,198 63	(1,623 94)
100	Microsoft Corp	10/11/06	04/16/09	1,966 79	2,754 00	(787 21)
500	Microsoft Corp	10/19/06	04/16/09	9,833 94	14,121 65	(4,287 71)
100	Microsoft Corp	12/26/06	04/16/09	1,966 79	2,998 90	(1,032 11)
300	Oracle Corp	11/03/06	06/11/09	6,292 80	5,350 26	942 54
100	Pepsico Inc	10/24/06	05/05/09	4,949 99	6,305 43	(1,355 44)
100	Pepsico Inc	10/23/06	05/08/09	4,949 99	6,282 41	(1,332 42)
100	Procter & Gamble Co	05/02/07	06/05/09	5,361 67	6,258 63	(896 96)
100	Procter & Gamble Co	06/26/07	06/12/09	5,253 96	6,135 90	(881 94)
100	Thermo Fisher Scientific	04/15/08	08/07/09	4,555 83	5,374 63	(818 80)
100	Thermo Fisher Scientific	11/21/05	12/15/09	4,850 44	5,374 64	(524 20)
100	Wells Fargo & Co	06/26/07	04/16/09	1,921 15	3,525 12	(1,603 97)
						-
				618,932 41	424,992 90	193,939 51

RECAP			
Short-Term	102,860 93	109,440 93	(6,580 00)
Long Term	516,071 48	315,551 97	200,519 51
Total	618,932 41	424,992 90	193,939 51

Capital Gains
Schedule 2

The Howard and Katherine Aibel Foundation, Inc.
EIN#23-7046798
Form 990PF - Part XV
2008

Organization	Purpose of Grant	Amount	Date
ABA Fund for Justice and Education 321 North Clark Street Chicago, IL 60610	Operations	100	12/16/09
A Better Chance of Westport, Inc P.O. Box 21553 Westport, CT 06880	Operations	100	12/15/09
ACLU Foundation of Connecticut 2074 Park Street, Suite L Hartford, CT 06106	Operations	5,000	02/04/09
Alliance of Residence Theatres/NY 575 8th Avenue, Suite 17S New York, NY 10018	Operations	1,000	05/20/09
American Bar Foundation 750 North Lake Shore Drive Chicago, IL 60611-4403	Operations	250	12/15/09
AmeriCares 88 Hamilton Avenue Stamford, CT 06902	Operations Operations	250 250	05/26/09 12/12/09
American Red Cross P.O. Box 4002018 Des Moines, IA 50340-2018	Operations	250	12/13/09
American Law Institute 4025 Chestnut Street Philadelphia, PA 19104	Operations	250	12/12/09
Appalachian Mountain Club 5 Joy St Boston, MA 02108	Operations	100	09/16/09
Appalachian Trail Conservancy 799 Washington Street P.O. Box 807 Harpers Ferry, WV 25425-0807	Operations	50	09/30/09
Aspetuck Land Trust, Inc P O. Box 444 Westport, CT 06881-0444	Operations	100	12/12/09
Association of Hole in the Walls Camps 265 Church Street, Suite 503 New Haven, CT 06510	Operations	100	12/13/09

The Howard and Katherine Aibel Foundation, Inc.
EIN#23-7046798
Form 990PF - Part XV
2008

Organization	Purpose of Grant	Amount	Date
Bloomington Playwrights Project 107 West 9th Street Bloomington, IN 47404	Operations	250	11/30/09
Boston Modern Orchestra Project 376 Washington Street Malden, MA 02148	Operations	250	06/08/09
Brennan Center for Justice 161 Ave of the Americas-12th fl New York, NY 10213-1125	Operations	250	08/19/09
Bridgeport Child Advocacy Coalition 2470 Fairfield Avenue Bridgeport, CT 06605	Operations	250	05/26/09
Broadway Cares/Equity Fights Aids 165 West 46th Street, Suite 1300 New York, NY 10036	Operations	100	12/13/09
Birthplace P.O. Box 165 Westport, CT 06881	Operations	250	07/02/09
Carnegie Hall 881 7th Ave New York, NY 10019	Operations	2,500	05/26/09
City Bar Fund 42 West 44th Street New York , NY 10036	Operations	100	12/12/09
CT Food Bank 150 Bradley Street East Haven, CT 06512	Operations	1,000	05/26/09
CT Humane Society 455 Post Road East Westport, CT 06880	Operations	100	12/15/09
CTLCV Education Fund 553 Farmington Ave, Suite 201 Hartford, CT 06105	Operations	100	12/13/09
Doctors Without Boarders USA 333 7th Ave, 2nd Floor New York, NY 10001-5004	Operations Operations	250 250	06/08/09 12/12/09

The Howard and Katherine Aibel Foundation, Inc.
EIN#23-7046798
Form 990PF - Part XV
2008

Organization	Purpose of Grant	Amount	Date
Domestic Violence Center 5 Eversley Ave Norwalk, CT 06851	Operation	100	12/15/09
Earth Place Box 165 Westport, CT 06880	Operations Operations	1,000 500	06/08/09 12/13/09
Easter Seals P.O. Box 320018 Fairfield, CT 06825	Operations	25	12/15/09
Good Speed Opera House Foundation Post Office Box A East Haddam, CT 06423	Operations	250	09/16/09
Harvard Law School 124 Mount Auburn Street Cambridge, MA 02138-5795	Operations Operations	50,000 2,500	03/17/09 09/30/09
Harvard Magazine P. O. Box 849100 Boston, MA 02284-9100	Operations	150	09/30/09
Homes With Hope 49 Richmondville Ave, Suite 112 Westport, CT 06880	Operations	100	12/13/09
Human Rights First 333 Seventh Avenue, 13th Floor New York, NY 10117-2101	Operations	250	12/15/09
Interfaith Alliance Foundation 45 Jessup Road Westport, CT 06880	Operations Operations	500 250	06/08/09 12/13/09
JHE Foundation 175 Jefferson Street Fairfield, CT 06825	Operations	250	08/19/09
LWVW Education Fund 200 Hamilton Ave White Plains, NY 10601	Operations	50	12/13/09
Lincoln Center Theater 150 West 65th Street New York, NY 10023	Operations	2,500	08/21/09

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Organization	Purpose of Grant	Amount	Date
Memorial Sloan Kettering Cancer Center P.O Box 27105 New York, NY 10087	Operations	500	12/13/09
Music for Youth, Inc. P. O. Box 403 Westport, CT 06881	Operations Operations	2,500 1,000	01/10/09 09/16/09
NAACP Legal Defense & Ed Fund 99 Hudson Street, Suite 1600 New York, NY 10013	Operations	100	12/16/09
National Audubon Society 225 Varick Street New York, NY 10014	Operation	35	08/21/09
National Park Foundation P.O. Box 17394 Baltimore, MD 21298	Operations	100	12/13/09
Natural Resources Defense Committee 40 West 20th Street New York, NY 10011	Operations	1,250	11/03/09
Nature Conservancy CT Chapter 55 High St Middletown, CT 06457-3788	Operations	500	12/15/09
Nursing & Home Care P.O. Box 489 Wilton, CT 06897	Operations	100	12/13/09
Office of Appellate Defender 11 Park Place, Suite 1601 New York, NY 10007	Operations	100	11/30/09
Person to Person 1864 Post Road Darien, CT 06820	Operations	1,000	12/13/09
Poly Prep Country Day School 92nd Street & 7th Avenue Brooklyn, NY 11228	Operations	2,500	12/13/09
Project Return 124 North Compo Rd Westport, CT 06880	Operations	50	12/16/09

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Organization	Purpose of Grant	Amount	Date
Sacred Heart University 5151 Park Ave Fairfield, CT 06825-1000	Operations	7,500	12/15/09
School of Social Work at NYU 1 Washington Square North New York, NY 10003-6654	Operations Operations Operations	2,500 7,500	04/15/09 04/15/09
Special Olympics CT P.O. Box 4000 Hamden, CT 06514	Operations	50	12/13/09
Susan Fund 8 Hilly Field Lane Westport, CT 06880-2916	Operations	100	12/12/09
Thirteen Associates 450 west 33rd Street New York, NY 10001-2605	Operations	1,500	08/21/09
The Sierra Club Foundation 85 Second St, Suite 750 San Francisco, CA 94105	Operations	1,000	02/09/09
UJA/Federation 431 Post Road East, Suite 17 Westport, CT 06880	Operation Operation	150 150	08/31/09 12/13/09
US Fund for UNICEF P.O. Box 97296 Washington, D.C., 20077-7662	Operations Operations Operations	125 125 125	06/08/09 08/19/09 11/03/09
Unitarian Universalist Association 25 Beacon St Boston, MA 02105	Operations	100	09/30/09
UU-UNO 777 UN Plaza New York, NY 10017	Operations	50	11/03/09
UUSC 689 Massachusetts Ave Cambridge, MA 02139	Operations	100	06/08/09
Weston Education Foundation P.O. Box 1093 Weston, CT 06883	Operations Operations	50 50	12/12/09 12/12/09

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Organization	Purpose of Grant	Amount	Date
Weston Historical Society P.O Box 1092 Weston, CT 06883	Operations Operations	2,000 2,000	06/08/09 11/30/09
Weston Volunteer Emergency Medical P.O. Box 1163 Weston, CT 06883	Operations	250	09/30/09
Weston Volunteer Fire Dept. P.O. Box 1163 Weston, CT 06883	Operations	100	06/08/09
Weston Warm Up Fund P.O. Box 1254 Weston, CT 06883	Operations	250	06/08/09
Westport Arts Center 51 Riverside Avenue Westport, CT 06880	Operations	10,000	09/16/09
Westport Library Associates 20 Jesup Road Westport, CT 06880-4329	Operations	250	05/20/09
Westport Public Library 20 Jesup Road Westport, CT 06880-4329	Operations	1,000	12/12/09
Westport Country Playhouse 25 Powers Court Westport CT 06880	Operations Operations Operations	120,000 100,000 20,000	03/12/09 04/10/09 06/09/09
WMNR P.O. Box 920 Monroe, CT 6468	Operations	250	05/26/09
WSHU Classic Radio 5151 Park Avenue Fairfield, CT 06432	Operations Operations Operations Operations	250 250 250 250	05/26/09 07/02/09 09/30/09 12/12/09
TOTAL		359,885	