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

OMB No 1545-0052

2009Department 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 BEN SILVERMAN FOUNDATION		A Employer identification number 26-2454784
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite C/O 11601 WILSHIRE BLVD. 1840		B Telephone number (310) 268-2095
	City or town, state, and ZIP code LOS ANGELES, CA 91214		C If exemption application is pending, check here ☐
	H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 242,075. (Part I, column (d) must be on cash basis.)		J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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 ☐

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		168,864.		N/A	
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		79.	79.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		46,407.			STATEMENT 1
b Gross sales price for all assets on line 6a 235,540.					
7 Capital gain net income (from Part IV, line 2)			96,804.		
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		215,350.	96,883.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees STMT 3		1,066.	1,066.		0.
b Accounting fees					
c Other professional fees STMT 4		136.	136.		0.
17 Interest					
18 Taxes STMT 5		1,376.	10.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 6		100.	100.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		2,678.	1,312.		0.
25 Contributions, gifts, grants paid		196,400.			196,400.
26 Total expenses and disbursements. Add lines 24 and 25		199,078.	1,312.		196,400.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		16,272.			
b Net investment income (if negative, enter -0-)			95,571.		
c Adjusted net income (if negative, enter -0-)				N/A	

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	46,517.	48,922.	48,922.
	2 Savings and temporary cash investments			
	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			
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 7	179,286.	193,153.	193,153.
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	225,803.	242,075.	242,075.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
Net Assets or Fund Balances	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	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	225,803.	242,075.	
30 Total net assets or fund balances	225,803.	242,075.		
31 Total liabilities and net assets/fund balances	225,803.	242,075.		

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	225,803.
2 Enter amount from Part I, line 27a	2	16,272.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	242,075.
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	242,075.

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 SEE ATTACHED STATEMENTS			
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 235,540.		138,736.	96,804.

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			96,804.

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	96,804.
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	N/A

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	102,000.	114,640.	.889742
2007			
2006			
2005			
2004			

2 Total of line 1, column (d)	2	.889742
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	.889742
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	198,816.
5 Multiply line 4 by line 3	5	176,895.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	956.
7 Add lines 5 and 6	7	177,851.
8 Enter qualifying distributions from Part XII, line 4	8	196,400.

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	956.
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	956.
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	956.
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 ☐ if Form 2220 is attached	8		29.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		985.
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 ☐ Refunded ☒	11		

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

N/A

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address **▶ N/A**

14 The books are in care of **▶ CAPELL RUDOLPH** Telephone no. **▶ (310) 268-2095**
 Located at **▶ 11601 WILSHIRE BLVD SUITE 1840, LOS ANGELES, CA** ZIP+4 **▶ 90025**

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.

	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	
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

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ 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? ☐ Yes ☐ No

N/A

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

6b

X

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

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

N/A

7b

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

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
BENJAMIN SILVERMAN 11601 WILSHIRE BLVD., #1840 LOS ANGELES, CA 90025	PRESIDENT 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

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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	166,203.
b	Average of monthly cash balances	1b	35,641.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	201,844.
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	201,844.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	3,028.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	198,816.
6	Minimum investment return. Enter 5% of line 5	6	9,941.

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	9,941.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	956.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	956.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	8,985.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	8,985.
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	8,985.

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	196,400.
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	196,400.
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	956.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	195,444.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				8,985.
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				
b From 2005				
c From 2006				
d From 2007				
e From 2008	98,953.			
f Total of lines 3a through e	98,953.			
4 Qualifying distributions for 2009 from Part XII, line 4. ▶ \$ 196,400.				
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				8,985.
e Remaining amount distributed out of corpus	187,415.			
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	286,368.			
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	0.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	286,368.			
10 Analysis of line 9:				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008	98,953.			
e Excess from 2009	187,415.			

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 Paid during the year				
SEE STATEMENT 9				
Total				196,400.
b Approved for future payment				
NONE				
Total				0.

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

- | 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? | | Yes | No |
|---|--|-------|----|
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | |
| | (2) Other assets | 1a(2) | |
| b | Other transactions: | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | |
| | (4) Reimbursement arrangements | 1b(4) | |
| | (5) Loans or loan guarantees | 1b(5) | |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | |
| 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. | | |

[illegible]

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

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

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.

Sign Here	Signature of officer or trustee 		Date 5/7/10	PRESIDENT
	Preparer's signature 		Date 5/7/10	Check if self-employed ☐
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code CAPELL RUDOLPH 11601 WILSHIRE BLVD, STE. 1840 LOS ANGELES, CA 90025			EIN
				Phone no. (310) 268-2095

Form **990-PF** (2009)

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

BEN SILVERMAN FOUNDATION

Employer identification number

26-2454784

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

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 41,103.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
2	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 27,702.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
3	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 5,655.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
4	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 2,612.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
5	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 4,500.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
6	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 4,992.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 1,676.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
8	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 3,168.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
9	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 6,378.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
10	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 7,352.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
11	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 2,782.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
12	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 4,582.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
13	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 3,251.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
14	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 7,436.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
15	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 3,086.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
16	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 1,471.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
17	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 5,074.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
18	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 3,624.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
19	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 2,158.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
20	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 1,406.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
21	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 1,635.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
22	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 1,867.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
23	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 1,609.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
24	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 11,768.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)

Name of organization	Employer identification number
BEN SILVERMAN FOUNDATION	26-2454784

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
25	BEN SILVERMAN 11601 WILSHIRE BLVD. #1840 LOS ANGELES, CA 90025	\$ 11,977.	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.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

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	5805.5460 SHS PRUDENT BEAR FUND	\$ 41,103.	04/01/09
2	761.068 SHS BARON GROWTH FUND	\$ 27,703.	09/03/09
3	100 SHS AMGEN INC. CMN	\$ 5,655.	12/03/09
4	60 SHS BEST BUY CO INC.	\$ 2,612.	12/03/09
5	20 SHS BLACKROCK, INC. CMN	\$ 4,500.	12/03/09
6	300 SHS EMC CORPORATION MASS CMN	\$ 4,992.	12/03/09

Name of organization

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

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
7	20 SHS FREEPORT-MCMORAN COPPER & COLD CMN	\$ 1,676.	12/03/09
8	80 SHS HONEYWELL INTL INC. CMN	\$ 3,168.	12/03/09
9	50 SHS INTL BUSINESS MACHINES CORP CMN	\$ 6,378.	12/03/09
10	370 SHS INTEL CORPORATION CMN	\$ 7,352.	12/03/09
11	140 SHS INTEL CORPORATION CMN	\$ 2,782.	12/03/09
12	80 SHS COCA-COLA COMPANY (THE) CMN	\$ 4,581.	12/03/09

Name of organization

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

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
13	60 SHS KOHL'S CORP (WISCONSIN) CMN	\$ 3,251.	12/03/09
14	120 SHS MCDONALD'S CORP CMN	\$ 7,436.	12/03/09
15	40 SHS 3M COMPANY CMN	\$ 3,086.	12/03/09
16	40 SHS MERCK & CO INC. CMN	\$ 1,471.	12/03/09
17	138 SHS MERCK & CO INC. CMN	\$ 5,074.	12/03/09
18	120 SHS MORGAN STANLEY CMN	\$ 3,624.	12/03/09

Name of organization

Employer identification number

BEN SILVERMAN FOUNDATION

26-2454784

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
19	20 SHS PRECISION CASTPARTS CORP. CMN	\$ 2,158.	12/03/09
20	40 SHS SOUTHERN COPPER CORPORATION CMN	\$ 1,406.	12/03/09
21	100 SHS SEAGATE TECHNOLOGY CMN	\$ 1,635.	12/03/09
22	60 SHS TIME WARNER INC. CMN	\$ 1,866.	12/03/09
23	40 SHS VERTEX PHARMACEUTICALS INC CMN	\$ 1,609.	12/03/09
24	360 SHS VERIZON COMMUNICATIONS INC. CMN	\$ 11,768.	12/03/09

Name of organization

BEN SILVERMAN FOUNDATION

Part II Noncash Property (see instructions)[illegible]

BEN SILVERMAN FOUNDATION

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	45 SHS APPLE INC.	D	06/13/06	05/14/09
b	175 SHS APPLE INC.	D	07/13/06	05/14/09
c	144 SHS ILLUMINA INC.	D	11/30/05	05/14/09
d	300 SHS ILLUNIMA INC.	D	12/01/05	05/14/09
e	250 SHS ILLUMINA INC.	D	12/20/05	05/14/09
f	450 SHS ILLUMINA INC.	D	12/21/05	05/14/09
g	5805.546 SHS PRUDENT BEAR FUND	D	01/01/08	04/03/09
h	761.0680 BARON GROWTH FUND	D	01/01/08	09/03/09
i	100 SHS AMGN	D	05/29/08	12/11/09
j	5 SHS AOL	P	12/09/09	12/11/09
k	60 SHS BBY	D	10/20/08	12/11/09
l	20 SHS BLK	D	11/19/08	12/11/09
m	100 SHS EMC	D	10/20/08	12/11/09
n	20 SHS FCX	D	11/19/08	12/11/09
o	80 SHS HON	D	10/20/08	12/11/09

(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 5,525.		2,617.	2,908.
b 21,484.		9,047.	12,437.
c 5,083.		1,115.	3,968.
d 10,589.		2,347.	8,242.
e 8,824.		1,779.	7,045.
f 15,884.		3,364.	12,520.
g 39,187.		31,747.	7,440.
h 28,007.		17,612.	10,395.
i 5,631.		4,349.	1,282.
j 98.			98.
k 2,612.		1,495.	1,117.
l 4,525.		2,061.	2,464.
m 4,999.		2,966.	2,033.
n 1,553.		406.	1,147.
o 3,256.		2,329.	927.

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			2,908.
b			12,437.
c			3,968.
d			8,242.
e			7,045.
f			12,520.
g			7,440.
h			10,395.
i			1,282.
j			98.
k			1,117.
l			2,464.
m			2,033.
n			1,147.
o			927.

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 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	50 SHS IBM	D	01/30/08	12/11/09
b	370 SHS INTC	D	10/20/08	12/11/09
c	140 SHS INTC	D	11/19/08	12/11/09
d	80 SHS KO	D	10/20/08	12/11/09
e	60 SHS KSS	D	10/20/08	12/11/09
f	120 SHS MCD	D	01/30/08	12/11/09
g	40 SHS MMM	D	10/20/08	12/11/09
h	40 SHS MRK	D	11/19/08	12/11/09
i	138 SHS MRK	D	10/20/08	12/11/09
j	120 SHS MS	D	10/20/08	12/11/09
k	20 SHS PCP	D	11/19/08	12/11/09
l	40 SHS PCU	D	11/19/08	12/11/09
m	100 SHS STX	D	11/19/08	12/11/09
n	60 SHS TWX	D	11/19/08	12/11/09
o	40 SHS VRTX	D	01/30/08	12/11/09

(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 6,452.		5,349.	1,103.
b 7,434.		5,857.	1,577.
c 2,813.		1,795.	1,018.
d 4,692.		3,698.	994.
e 3,309.		1,862.	1,447.
f 7,384.		6,152.	1,232.
g 3,210.		2,248.	962.
h 1,486.		316.	1,170.
i 5,125.		950.	4,175.
j 3,594.		2,352.	1,242.
k 2,211.		1,061.	1,150.
l 1,304.		431.	873.
m 1,637.		404.	1,233.
n 1,820.		1,130.	690.
o 1,596.		817.	779.

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			1,103.
b			1,577.
c			1,018.
d			994.
e			1,447.
f			1,232.
g			962.
h			1,170.
i			4,175.
j			1,242.
k			1,150.
l			873.
m			1,233.
n			690.
o			779.

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 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	360 SHS VZ	D	10/20/08	12/11/09
b	220 SHS WMT	D	01/30/08	12/11/09
c	CASH-IN-LIEU AOL INC.	P	12/09/09	12/09/09
d				
e				
f				
g				
h				
i				
j				
k				
l				
m				
n				
o				

(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 12,134.		10,184.	1,950.
b 12,071.		10,896.	1,175.
c 11.			11.
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(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			1,950.
b			1,175.
c			11.
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			

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	96,804.
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	N/A

FORM 990-PF GAIN OR (LOSS) FROM SALE OF ASSETS STATEMENT 1

(A) DESCRIPTION OF PROPERTY			MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
45 SHS APPLE INC.			DONATED	06/13/06	05/14/09
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS	
5,525.	2,617.	0.	0.	2,908.	

(A) DESCRIPTION OF PROPERTY			MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
175 SHS APPLE INC.			DONATED	07/13/06	05/14/09
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS	
21,484.	9,047.	0.	0.	12,437.	

(A) DESCRIPTION OF PROPERTY			MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
144 SHS ILLUMINA INC.			DONATED	11/30/05	05/14/09
(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS	
5,083.	1,115.	0.	0.	3,968.	

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
300 SHS ILLUNIMA INC.	10,589.	2,347.	0.	0.	8,242.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
250 SHS ILLUMINA INC.	8,824.	1,779.	0.	0.	7,045.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
450 SHS ILLUMINA INC.	15,884.	3,364.	0.	0.	12,520.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
5805.546 SHS PRUDENT BEAR FUND	39,187.	41,103.	0.	0.	-1,916.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
761.0680 BARON GROWTH FUND	28,007.	27,703.	0.	0.	304.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
100 SHS AMGN	5,631.	5,655.	0.	0.	-24.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
5 SHS AOL	98.	0.	0.	0.	98.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
60 SHS BBY	2,612.	2,612.	0.	0.	0.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
20 SHS BLK	4,525.	4,500.	0.	0.	25.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
100 SHS EMC	4,999.	4,992.	0.	0.	7.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
20 SHS FCX	1,553.	1,676.	0.	0.	-123.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
80 SHS HON	3,256.	3,168.	0.	0.	88.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
50 SHS IBM	6,452.	6,378.	0.	0.	74.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
370 SHS INTC	7,434.	7,352.	0.	0.	82.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
140 SHS INTC	2,813.	2,782.	0.	0.	31.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
80 SHS KO	4,692.	4,582.	0.	0.	110.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
60 SHS KSS	3,309.	3,251.	0.	0.	58.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
120 SHS MCD	7,384.	7,436.	0.	0.	-52.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
40 SHS MMM	3,210.	3,086.	0.	0.	124.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
40 SHS MRK	1,486.	1,471.	0.	0.	15.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
138 SHS MRK	5,125.	5,074.	0.	0.	51.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
120 SHS MS	3,594.	3,624.	0.	0.	-30.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
20 SHS PCP	2,211.	2,158.	0.	0.	53.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
40 SHS PCU	1,304.	1,406.	0.	0.	-102.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
100 SHS STX	1,637.	1,635.	0.	0.	2.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
60 SHS TWX	1,820.	1,867.	0.	0.	-47.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
40 SHS VRTX	1,596.	1,609.	0.	0.	-13.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
360 SHS VZ	12,134.	11,768.	0.	0.	366.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) VALUE AT TIME OF ACQ.	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
220 SHS WMT	12,071.	11,976.	0.	0.	95.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
CASH-IN-LIEU AOL INC.	11.	0.	0.	0.	11.

CAPITAL GAINS DIVIDENDS FROM PART IV	0.
TOTAL TO FORM 990-PF, PART I, LINE 6A	46,407.

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	2
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
BEL AIR SECURITIES	61.	0.	61.
CHARLES SCHWAB	18.	0.	18.
TOTAL TO FM 990-PF, PART I, LN 4	79.	0.	79.

FORM 990-PF	LEGAL FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	1,066.	1,066.		0.
TO FM 990-PF, PG 1, LN 16A	1,066.	1,066.		0.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT ADVISORY FEES	136.	136.		0.
TO FORM 990-PF, PG 1, LN 16C	136.	136.		0.

FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
2008 FEDERAL	1,366.	0.		0.
2008 CALIFORNIA	10.	10.		0.
TO FORM 990-PF, PG 1, LN 18	1,376.	10.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OFFICE EXPENSE AND BANK CHARGES	25.	25.		0.
REGISTRY OF CHARITABLE TRUSTS	75.	75.		0.
TO FORM 990-PF, PG 1, LN 23	100.	100.		0.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	7
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
SCHWAB	FMV	193,153.	193,153.
BEL AIR SECURITIES	FMV	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 13		193,153.	193,153.

FORM 990-PF	LIST OF SUBSTANTIAL CONTRIBUTORS PART VII-A, LINE 10	STATEMENT	8
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NAME OF CONTRIBUTOR	ADDRESS
BENJAMIN SILVERMAN	11601 WILSHIRE BLVD., #1840 LOS ANGELES, CA 90025

FORM 990-PF

GRANTS AND CONTRIBUTIONS
PAID DURING THE YEAR

STATEMENT 9

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AMERICAN DIABETES ASSOCIATION 1701 NORTH BEAUREGARD STREET ALEXANDRIA, VA 22311	NONE CONTRIBUTION	PUBLIC	500.
BALLET HISPANICO 167 WEST 89TH STREET NEW YORK, NY 10024	NONE CONTRIBUTION	PUBLIC	1,000.
CANCER CARE OF CONNECTICUT 535 CONNECTICUT AVENUE, STE. 104 NORWALK, CT 06854	NONE CONTRIBUTION	PUBLIC	500.
CEDARS-SINAI MEDICAL CENTER P.O. BOX 48750, RM 2416 LOS ANGELES, CA 90048	NONE CONTRIBUTION	PUBLIC	19,250.
CHRYSLIS 516 S. MAIN STREET LOS ANGELES, CA 90013	NONE CONTRIBUTION	PUBLIC	2,000.
COMMUNITY PARTNERS 5522 W. PICO BOULEVARD LOS ANGELES, CA 90019	NONE CONTRIBUTION	PUBLIC	1,500.
CONSERVATION INTERNATIONAL 2011 CRYSTAL DRIVE, STE. 500 ARLINGTON, VA 22202	NONE CONTRIBUTION	PUBLIC	1,500.
CYSTIC FIBROSIS FOUNDATION 6931 ARLINGTON ROAD, 2ND FLOOR BETHESDA, MD 20814	NONE CONTRIBUTION	PUBLIC	450.

BEN SILVERMAN FOUNDATION

26-2454784

EDNA Y. SCHWARTZ SCHOLARSHIP FUND 101 WEST 79TH STREET NEW YORK, NY 10024	NONE CONTRIBUTION	PUBLIC	5,000.
EXPERIMENTAL TV CENTER 109 LOWER FAIRFIELD RD. NEWARK VALLEY, NY 13811	NONE CONTRIBUTION	PUBLIC	5,000.
FRACTURED ATLAS 248 W. 35TH STREET, STE. 1202 NEW YORK, NY 10001	NONE CONTRIBUTION	PUBLIC	2,500.
FRIENDS OF THE HIGH LINE 529 W. 20TH STREET, STE. 8W NEW YORK, NY 10011	NONE CONTRIBUTION	PUBLIC	500.
FRIENDS OF THE ISRAEL DEFENSE FORCES 4640 ADMIRALTY WAY, STE. 406 MARINA DEL REY, CA 90292	NONE CONTRIBUTION	PUBLIC	11,000.
ISRAEL CHILDREN'S CENTERS 3275 WEST HILLSBORO BLVD., #102 DEERFIELD BEACH, FL 33442	NONE CONTRIBUTION	PUBLIC	10,500.
JACKSON MEMORIAL FOUNDATION P.O. BOX 012297 MIAMI, FL 33101	NONE CONTRIBUTION	PUBLIC	1,000.
JEWISH FEDERATION OF GREATER LOS ANGELES GOLDSMITH CENTER, 6505 WILSHIRE BLVD. LOS ANGELES, CA 90048	NONE CONTRIBUTION	PUBLIC	6,000.
JEWISH TELEVISION NETWORK 13743 VENTURA BLVD., #200 SHERMAN OAKS, CA 91423	NONE CONTRIBUTION	PUBLIC	5,000.
JOHN PATRICK FLANAGAN FOUNDATION P.O. BOX 818 SOUTHPORT, CT 06890	NONE CONTRIBUTION	PUBLIC	750.

BEN SILVERMAN FOUNDATION26-2454784

JUVENILE DIABETES RESEARCH FOUNDATION 800 W. 6TH STREET, #450 LOS ANGELES, CA 90017	NONE CONTRIBUTION	PUBLIC	1,000.
LOLLIPOP THEATER NETWORK 10351 SANTA MONICA BLVD., #200 LOS ANGELES, CA 90025	NONE CONTRIBUTION	PUBLIC	250.
MONA FOUNDATION 218 MAIN STREET, #404 KIRKLAND, WA 98033	NONE CONTRIBUTION	PUBLIC	1,000.
MOTION PICTURE & TELEVISION FUND FOUNDATION 23388 MULHOLLAND DRIVE, #220 WOODLAND HILLS, CA 91364	NONE CONTRIBUTION	PUBLIC	14,400.
NATIONAL RESOURCES DEFENSE COUNCIL 1314 SECOND STREET SANTA MONICA, CA 90401	NONE CONTRIBUTION	PUBLIC	25,000.
PHOENIX HOUSE DEVELOPMENT FUND 164 WEST 74TH STREET NEW YORK, NY 10023	NONE CONTRIBUTION	PUBLIC	500.
SAINT BARNABAS MEDICAL CENTER FOUNDATION 94 OLD SHORT HILLS RD LIVINGSTON, NJ 07039	NONE CONTRIBUTION	PUBLIC	1,000.
SIMON WIESENTHAL CENTER 1399 SOUTH ROXBURY DRIVE LOS ANGELES, CA 90035	NONE CONTRIBUTION	PUBLIC	3,500.
SINGLE PARENTS IN NEED P O BOX 627 LAWRENCEVILLE, GA 30046	NONE CONTRIBUTION	PUBLIC	1,000.
STARLIGHT CHILDREN'S FOUNDATION 5757 WILSHIRE BLVD., STE. M-100 LOS ANGELES, CA 90036	NONE CONTRIBUTION	PUBLIC	5,000.

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STRATFORD FESTIVAL OF AMERICA 55 QUEEN STREET, PO BOX 520 STRATFORD, ONTARIO, CANADA N5A 6V2	NONE CONTRIBUTION	PUBLIC	1,000.
THE ART OF ELYSIUM 3278 WILSHIRE BLVD., #101 LOS ANGELES, CA 90010	NONE CONTRIBUTION	PUBLIC	14,500.
THE LINCOLN CENTER INSTITUTE 70 LINCOLN CENTER PLAZA NEW YORK, NY 10023	NONE CONTRIBUTION	PUBLIC	20,000.
THE MARCH OF DIMES 3699 WILSHIRE BLVD., #520 LOS ANGELES, CA 90010	NONE CONTRIBUTION	PUBLIC	250.
THE PALEY CENTER FOR MEDIA 465 NORTH BEVERLY DRIVE BEVERLY HILLS, CA 90210	NONE CONTRIBUTION	PUBLIC	250.
THE RAPE FOUNDATION 125 SOUTH FIRST STREET LEWISTON, NY 14092	NONE CONTRIBUTION	PUBLIC	200.
THE STOCKBRIDGE LAND TRUST PO BOX 1063 STOCKBRIDGE, MA 01262	NONE CONTRIBUTION	PUBLIC	100.
TRUSTEES OF TUFTS COLLEGE 80 GEORGE STREET MEDFORD, MA 02155	NONE CONTRIBUTION	PUBLIC	1,000.
UJA-FEDERATION OF NEW YORK 130 EAST 59TH STREET NEW YORK, NY 10022	NONE CONTRIBUTION	PUBLIC	15,000.
UNIVERSITY OF PITTSBURGH 3600 FORBES AVENUE PITTSBURGH, PA 15213	NONE CONTRIBUTION	PUBLIC	5,000.

BEN SILVERMAN FOUNDATION

26-2454784

WESTERN WALL HERITAGE FOUNDATION NONE
587 FIFTH AVENUE NEW YORK, NY CONTRIBUTION
10017

PUBLIC 10,000.

WOMEN'S INTERNATIONAL ZIONIST NONE
FOUNDATION CONTRIBUTION
950 THIRD AVENUE NEW YORK, NY
10022

PUBLIC 2,500.

TOTAL TO FORM 990-PF, PART XV, LINE 3A

196,400.