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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation**
or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0052

2009

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

For calendar year **2009**, or tax year beginning , **2009**, and ending , **20**G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name changeUse the IRS
label.
Otherwise,
print
or type.
See Specific
Instructions.

Name of foundation

LEONARD L AND BERTHA U ABESS FOUNDATION INC.
C/O FIDUCIARY TRUST COMPANY INT'L. 141007000

A Employer identification number

65-0151462

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

Room/suite

600 FIFTH AVENUE

City or town, state, and ZIP code

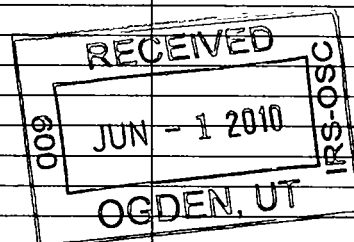
NEW YORK, NY 10020

B Telephone number (see page 10 of the instructions)

(212) 632-3000

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: ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationI Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 4,297,680.
J Accounting method ☒ 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) (see page 11 of the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B.				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	115,947.	123,390.		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	24,104.			
b Gross sales price for all assets on line 6a	1,832,423.			
7 Capital gain net income (from Part IV, line 2)		24,104.		
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) (attach schedule)				
11 Other income (attach schedule)	68.	68.		STMT 1
12 Total. Add lines 1 through 11	140,119.	147,562.		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule) STMT 2	3,500.	3,500.	NONE	NONE
c Other professional fees (attach schedule) STMT 3	21,753.	17,402.		4,351.
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions) STMT 4	997.	997.		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) STMT 5	159.	98.		61.
24 Total operating and administrative expenses. Add lines 13 through 23	26,409.	21,997.	NONE	4,412.
25 Contributions, gifts, grants paid	232,850.			232,850.
26 Total expenses and disbursements Add lines 24 and 25	259,259.	21,997.	NONE	237,262.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-119,140.			
b Net investment income (if negative, enter -0-)		125,565.		
c Adjusted net income (if negative, enter -0-)				

SCANNED JUN 03 2010
Operating and Administrative Expenses

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

JSA

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Part II Balance Sheets

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing		628.	628.
	2 Savings and temporary cash investments	261,875.	59,854.	59,854.
	3 Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4 Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments - U S and state government obligations (attach schedule)	335,265.	335,265.	369,180.
	b Investments - corporate stock (attach schedule)	2,002,821.	2,064,321.	2,402,322.
	c Investments - corporate bonds (attach schedule)	1,346,870.	1,360,551.	1,465,696.
	11 Investments - land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule)			
	14 Land, buildings, and equipment basis Less accumulated depreciation (attach schedule) ▶			
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	3,946,831.	3,820,619.	4,297,680.	
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 (attach schedule)			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)				
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	3,946,831.	3,820,619.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 Total net assets or fund balances (see page 17 of the instructions)	3,946,831.	3,820,619.		
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	3,946,831.	3,820,619.		

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	3,946,831.
2 Enter amount from Part I, line 27a	2	-119,140.
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	3,827,691.
5 Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 6	5	7,072.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	3,820,619.

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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 PART IV DETAIL					
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0- or Losses (from col. (h))		
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)			24,104.		
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8.			3		

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see page 18 of the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	268,519.	4,798,833.	0.05595506241
2007	231,366.	5,573,618.	0.04151091804
2006	278,388.	5,256,961.	0.05295607101
2005	230,618.	5,121,469.	0.04502965848
2004	110,396.	4,693,919.	0.02351894014

2 Total of line 1, column (d)	2	0.21897065008
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.04379413002
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	3,899,347.
5 Multiply line 4 by line 3	5	170,769.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,256.
7 Add lines 5 and 6	7	172,025.
8 Enter qualifying distributions from Part XII, line 4 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 on page 18.	8	237,262.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1.			
Date of ruling or determination letter _____ (attach copy of ruling letter if necessary - see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	1,256.
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	
3 Add lines 1 and 2		3	1,256.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	NONE
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	1,256.
6 Credits/Payments			
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	5,379.	
b Exempt foreign organizations-tax withheld at source	6b	NONE	
c Tax paid with application for extension of time to file (Form 8868)	6c	NONE	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	5,379.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,123.	
11 Enter the amount of line 10 to be Credited to 2010 estimated tax <input checked="" type="checkbox"/> 4,123. Refunded <input type="checkbox"/>	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 page 19 of the instructions for definition)?		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?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input checked="" type="checkbox"/> \$ _____ (2) On foundation managers <input checked="" type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities		
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?		X
If "Yes," attach the statement required by General Instruction T		
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 page 19 of the instructions) <input checked="" type="checkbox"/> STMT 7		
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 on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the 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 **FIDUCIARY TRUST COMPANY INT'L.** Telephone no. **(212) 632-3000**
 Located at **600 FIFTH AVENUE, NEW YORK, NY** ZIP + 4 **10020**

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**

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

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

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

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? ☐ **5b**

Organizations relying on a current notice regarding disaster assistance check here ☐

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ **6b** ☒

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 8		-0-	-0-	-0-

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		NONE	NONE	NONE

Total number of other employees paid over \$50,000 ☐ **NONE**

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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** (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
SEE STATEMENT 10		NONE

Total number of others receiving over \$50,000 for professional services **NONE****Part IX-A Summary of Direct Charitable Activities**

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

Expenses

1 N/A

2

3

4

Part IX-B Summary of Program-Related Investments (see page 23 of the instructions)

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 page 24 of the instructions

3 NONE

Total. Add lines 1 through 3

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Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	3,806,853.
b	Average of monthly cash balances	1b	151,875.
c	Fair market value of all other assets (see page 24 of the instructions)	1c	NONE
d	Total (add lines 1a, b, and c)	1d	3,958,728.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	NONE
3	Subtract line 2 from line 1d	3	3,958,728.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	59,381.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,899,347.
6	Minimum investment return. Enter 5% of line 5	6	194,967.

Part XI Distributable Amount (see page 25 of the 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	194,967.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,256.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,256.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	193,711.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	193,711.
6	Deduction from distributable amount (see page 25 of the instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	193,711.

Part XII Qualifying Distributions (see page 25 of the 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	237,262.
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	237,262.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	1,256.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	236,006.

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 page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				193,711.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			232,266.	
b Total for prior years 20 <u>07</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2009				
a From 2004	NONE			
b From 2005	NONE			
c From 2006	NONE			
d From 2007	NONE			
e From 2008	NONE			
f Total of lines 3a through e	NONE			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ <u>237,262.</u>				
a Applied to 2008, but not more than line 2a			232,266.	
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)		NONE		
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)	NONE			
d Applied to 2009 distributable amount				4,996.
e Remaining amount distributed out of corpus	NONE			
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	NONE			
b Prior years' undistributed income. Subtract line 4b from line 2b		NONE		
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		NONE		
d Subtract line 6c from line 6b. Taxable amount - see page 27 of the instructions		NONE		
e Undistributed income for 2008 Subtract line 4a from line 2a. Taxable amount - see page 27 of the instructions				
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				188,715.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)	NONE			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)	NONE			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	NONE			
10 Analysis of line 9				
a Excess from 2005	NONE			
b Excess from 2006	NONE			
c Excess from 2007	NONE			
d Excess from 2008	NONE			
e Excess from 2009	NONE			

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9) **NOT APPLICABLE**

1a 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			(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
2a 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 page 28 of 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).)

NONE

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 ☐ 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 page 28 of the 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:

SEE STATEMENT 11

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines:

N/A

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

N/A

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

Recipient 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 STATEMENT 12				
Total			3a	232,850.
b Approved for future payment				
Total			3b	

Form **990-PF** (2009)

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount		
1 Program service revenue						
a _____						
b _____						
c _____						
d _____						
e _____						
f _____						
g Fees and contracts from government agencies						
2 Membership dues and assessments						
3 Interest on savings and temporary cash investments						
4 Dividends and interest from securities			14	115,947.		
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	24,104.		
9 Net income or (loss) from special events						
10 Gross profit or (loss) from sales of inventory . .						
11 Other revenue a _____						
b LITIGATION PAYMENT			14	68.		
c _____						
d _____						
e _____						
12 Subtotal. Add columns (b), (d), and (e)				140,119.		
13 Total. Add line 12, columns (b), (d), and (e)				140,119.		

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

[illegible]

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis	Gain or (loss)	
58,159.00		1000. ANADARKO PETE CORP. PROPERTY TYPE: SECURITIES 44,066.00				14,093.00	09/10/2009
50,608.00		1072. ASTRAZENECA PLC SPONS ADR PROPERTY TYPE: SECURITIES 42,318.00				8,290.00	07/23/2009
91,142.00		1800. CADBURY PLC SPONSORED ADR PROPERTY TYPE: SECURITIES 73,534.00				17,608.00	10/02/2009
40,777.00		1036. ENSCO INTL INC PROPERTY TYPE: SECURITIES 51,683.00				-10,906.00	09/10/2009
36,270.00		1000. EATON CORP PROPERTY TYPE: SECURITIES 85,605.00				-49,335.00	02/27/2009
156,800.00		150000. FEDERAL HOME LOAN BANK DTD 5/24/ PROPERTY TYPE: SECURITIES 151,517.00				5,283.00	12/28/2009
7,219.00		130425.4 FEDERAL NATL MTG ASSN MTG PL 89 PROPERTY TYPE: SECURITIES 7,221.00				-2.00	01/26/2009
5,900.00		124524.93 FEDERAL NATL MTG ASSN MTG PL 8 PROPERTY TYPE: SECURITIES 5,902.00				-2.00	02/25/2009
12,320.00		112204.442 FEDERAL NATL MTG ASSN MTG PL PROPERTY TYPE: SECURITIES 12,324.00				-4.00	03/25/2009
5,217.00		106987.152 FEDERAL NATL MTG ASSN MTG PL PROPERTY TYPE: SECURITIES 5,219.00				-2.00	04/27/2009
5,952.00		101034.778 FEDERAL NATL MTG ASSN MTG PL PROPERTY TYPE: SECURITIES 5,954.00				-2.00	05/25/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis	Gain or (loss)	
2,564.00		98470.946 FEDERAL NATL MTG ASSN MTG PL 8 PROPERTY TYPE: SECURITIES 2,565.00				-1.00	06/25/2009
529.00		97941.688 FEDERAL NATL MTG ASSN MTG PL 8 PROPERTY TYPE: SECURITIES 529.00					07/27/2009
2,833.00		95109.04 FEDERAL NATL MTG ASSN MTG PL 89 PROPERTY TYPE: SECURITIES 2,834.00				-1.00	08/25/2009
4,044.00		91065.384 FEDERAL NATL MTG ASSN MTG PL 8 PROPERTY TYPE: SECURITIES 4,045.00				-1.00	09/25/2009
509.00		90555.918 FEDERAL NATL MTG ASSN MTG PL 8 PROPERTY TYPE: SECURITIES 510.00				-1.00	10/26/2009
513.00		90043.284 FEDERAL NATL MTG ASSN MTG PL 8 PROPERTY TYPE: SECURITIES 513.00					11/25/2009
3,051.00		86992.286 FEDERAL NATL MTG ASSN MTG PL 8 PROPERTY TYPE: SECURITIES 3,052.00				-1.00	12/28/2009
870.00		79029.829 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 861.00				9.00	01/26/2009
3,535.00		75494.493 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 3,496.00				39.00	02/25/2009
4,693.00		70801.584 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 4,640.00				53.00	03/25/2009
4,863.00		65938.395 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 4,808.00				55.00	04/27/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis	Gain or (loss)	
1,211.00		64727.535 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 1,197.00				14.00	05/25/2009
2,456.00		62271.508 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 2,428.00				28.00	06/25/2009
3,502.00		58769.459 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 3,463.00				39.00	07/27/2009
1,596.00		57172.968 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 1,579.00				17.00	08/25/2009
1,867.00		55306.053 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 1,846.00				21.00	09/25/2009
1,162.00		54144.294 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 1,149.00				13.00	10/26/2009
973.00		53171.053 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 962.00				11.00	11/25/2009
94.00		53077.168 FEDERAL NATL MTG ASSN MTG PL # PROPERTY TYPE: SECURITIES 93.00				1.00	12/28/2009
54,855.00		651. FREEPORT-MCMORAN COPPER & GOLD PROPERTY TYPE: SECURITIES 55,202.00				-347.00	11/16/2009
128.00		99871.711 GOVT NATL MORTG ASSN GTD MTG P PROPERTY TYPE: SECURITIES 131.00				-3.00	06/15/2009
139.00		99732.858 GOVT NATL MORTG ASSN GTD MTG P PROPERTY TYPE: SECURITIES 142.00				-3.00	07/15/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis	Gain or (loss)	
351.00		99382.085 GOVT NATL MORTG ASSN GTD MTG P PROPERTY TYPE: SECURITIES 358.00				-7.00	08/17/2009
140.00		99241.729 GOVT NATL MORTG ASSN GTD MTG P PROPERTY TYPE: SECURITIES 143.00				-3.00	09/15/2009
142.00		99100.01 GOVT NATL MORTG ASSN GTD MTG PL PROPERTY TYPE: SECURITIES 145.00				-3.00	10/15/2009
484.00		98615.817 GOVT NATL MORTG ASSN GTD MTG P PROPERTY TYPE: SECURITIES 495.00				-11.00	11/16/2009
572.00		98044.173 GOVT NATL MORTG ASSN GTD MTG P PROPERTY TYPE: SECURITIES 584.00				-12.00	12/15/2009
17,174.00		200. GENENTECH INC NEW PROPERTY TYPE: SECURITIES 13,382.00				3,792.00	02/27/2009
56,370.00		600. GENENTECH INC NEW PROPERTY TYPE: SECURITIES 40,146.00				16,224.00	03/16/2009
40,586.00		2500. INTEL CORP PROPERTY TYPE: SECURITIES 59,752.00				-19,166.00	07/09/2009
65,400.00		60000. LIFE TECHNOLOGIES CORP CONV/PUT/C PROPERTY TYPE: SECURITIES 52,050.00				13,350.00	07/24/2009
125,477.00		4000. ISHARES MSCI EMERGING MKT INDEX FD PROPERTY TYPE: SECURITIES 95,886.00				29,591.00	07/09/2009
37,208.00		800. KELLOGG CO. PROPERTY TYPE: SECURITIES 33,693.00				3,515.00	08/12/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
38,000.00		1154. LILLY ELI & CO PROPERTY TYPE: SECURITIES 52,691.00					-14,691.00	07/09/2009
31,299.00		400. LOCKHEED MARTIN CORP PROPERTY TYPE: SECURITIES 20,063.00					11,236.00	07/09/2009
43,399.00		2000. LOWES COS INC PROPERTY TYPE: SECURITIES 53,962.00					-10,563.00	11/16/2009
14,010.00		3500. MANITOWOC INC. PROPERTY TYPE: SECURITIES 49,652.00					-35,642.00	02/27/2009
1,909.00		500. MANITOWOC INC. PROPERTY TYPE: SECURITIES 7,093.00					-5,184.00	03/02/2009
57,396.00		827. OCCIDENTAL PETE CORP PROPERTY TYPE: SECURITIES 59,526.00					-2,130.00	08/12/2009
37,019.00		1749. TELEKOMUNIKASI IND (PT) ADR PROPERTY TYPE: SECURITIES 55,733.00					-18,714.00	02/27/2009
54,744.00		1000. QUEST DIAGNOSTICS INC PROPERTY TYPE: SECURITIES 42,410.00					12,334.00	07/09/2009
100,250.00		100000. SBC COMMUNICATIONS INC NT DTD 11 PROPERTY TYPE: SECURITIES 99,730.00					520.00	07/23/2009
97,401.00		1600. SPX CORP PROPERTY TYPE: SECURITIES 75,552.00					21,849.00	09/10/2009
47,535.00		700. SCHLUMBERGER LTD PROPERTY TYPE: SECURITIES 23,828.00					23,707.00	11/16/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj. basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
24,668.00		500. STRYKER CORP. PROPERTY TYPE: SECURITIES 18,732.00					5,936.00	11/16/2009
41,165.00		1820. TJX COS INC NEW PROPERTY TYPE: SECURITIES 51,178.00					-10,013.00	02/27/2009
28,247.00		1200. US BANCORP DEL COM NEW PROPERTY TYPE: SECURITIES 29,747.00					-1,500.00	11/16/2009
55,694.00		700. VISA INC CL A PROPERTY TYPE: SECURITIES 36,833.00					18,861.00	11/16/2009
35,437.00		1000. WATERS CORP PROPERTY TYPE: SECURITIES 36,000.00					-563.00	02/27/2009
100,000.00		100000. WELLS FARGO & CO DTD 3/24/2004 3 PROPERTY TYPE: SECURITIES 95,552.00					4,448.00	04/01/2009
50,989.00		1200. WYETH PROPERTY TYPE: SECURITIES 52,500.00					-1,511.00	02/20/2009
32,927.00		1500. WILLIS GROUP HOLDINGS LTD SHS PROPERTY TYPE: SECURITIES 52,515.00					-19,588.00	02/27/2009
30,079.00		400. VESTAS WIND SYSTEMS AS (DKK) 1 PROPERTY TYPE: SECURITIES 17,000.00					13,079.00	11/17/2009

FORM 990-PF - PART IV
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

Kind of Property		Description				P or D	Date acquired	Date sold
Gross sale price less expenses of sale	Depreciation allowed/ allowable	Cost or other basis	FMV as of 12/31/69	Adj basis as of 12/31/69	Excess of FMV over adj basis		Gain or (loss)	
TOTAL GAIN(LOSS)							----- 24,104. =====	

FORM 990PF, PART I - OTHER INCOME
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
LITIGATION PAYMENT	68.	68.
TOTALS	68.	68.
	=====	=====

FORM 990PF, PART I - ACCOUNTING FEES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
TAX PREPARATION FEE	3,500.	3,500.		
	-----	-----	-----	-----
TOTALS	3,500.	3,500.	NONE	NONE
	=====	=====	=====	=====

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

FORM 990PF, PART I - OTHER PROFESSIONAL FEES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
-----	-----	-----	-----
FIDUCIARY TR I/M FEE	21,753.	17,402.	4,351.
	-----	-----	-----
TOTALS	21,753.	17,402.	4,351.
	=====	=====	=====

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

FORM 990PF, PART I - TAXES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FOREIGN TAX WITHHELD	997.	997.
TOTALS	997.	997.
	=====	=====

FORM 990PF, PART I - OTHER EXPENSES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	CHARITABLE PURPOSES -----
FLA ANNUAL REPORT	61.		61.
ADR FEES	98.	98.	
	-----	-----	-----
TOTALS	159.	98.	61.
	=====	=====	=====

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES
=====DESCRIPTION
-----AMOUNT

TAX COST ADJUSTMENT

7,072.

TOTAL

7,072.
=====

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

STATE(S) WHERE THE FOUNDATION IS REGISTERED
=====

FL

STATEMENT 7

XD576 2 000

ALN754 N810 05/06/2010 14:00:01

141007000

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FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
=====

OFFICER NAME:

LEONARD L. & JAYNE H. ABESS

ADDRESS:

25 WEST FLAGLER STREET
MIAMI, FL 33130

TITLE:

PRES; DIR., VP

OFFICER NAME:

ALLAN T. ABESS

ADDRESS:

25 WEST FLAGLER STREET
MIAMI, FL 33130

TITLE:

DIRECTOR

OFFICER NAME:

ASHLEY ABESS

ADDRESS:

25 WEST FLAGLER STREET
MIAMI, FL 33130

TITLE:

DIRECTOR

OFFICER NAME:

DANIEL KUSHNER

ADDRESS:

25 WEST FLAGLER STREET
MIAMI, FL 33130

TITLE:

SEC./TREAS.

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

990PF, PART VIII - COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

=====

EMPLOYEE NAME:
NONE

STATEMENT 9

XD576 2 000

ALN754 N810 05/06/2010 14:00:01

141007000

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LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

990PF, PART VIII- COMPENSATION OF THE FIVE HIGHEST PAID PROFESSIONALS

NAME:
NONE

STATEMENT 10

XD576 2 000

ALN754 N810 05/06/2010 14:00:01

141007000

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LEONARD L AND BERTHA U ABESS FOUNDATION INC.
FORM 990PF, PART XV - LINES 2a - 2d

65-0151462

RECIPIENT NAME:

LEONARD L. ABESS

ADDRESS:

25 WEST FLAGLER STREET

MIAMI, FL 33130

RECIPIENT'S PHONE NUMBER: 305-577-7333

FORM, INFORMATION AND MATERIALS:

LETTER REQUEST ACCOMPANIED BY EXEMPTION

LETTER UNDER IRC SECTION 501(C) (3)

STATEMENT 11

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

FORM 990PF, PART XV, LINE 3 - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:

SEE ATTACHED SCHEDULE

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

EDUCATIONAL AND CHARITABLE

FOUNDATION STATUS OF RECIPIENT:

TAX EXEMPT

AMOUNT OF GRANT PAID 232,850.

TOTAL GRANTS PAID:

232,850.

=====

STATEMENT 12

The Leonard L. Abess and Bertha U. Abess Foundation
2009 Charitable Donations

<u>Date</u>	<u>Organization</u>	<u>Gift Amount</u>
8/18/2009	Pan Mass Challenge	\$ 100.00
11/23/2009	Cooper City High School	\$ 250.00
12/16/2009	Fairchild Tropical Gardens	\$ 10,000.00
12/16/2009	Goodwill Industries of South Florida	\$ 25,000.00
12/16/2009	Temple Israel of Greater Miami	\$ 25,000.00
12/17/2009	World Wildlife Federation	\$ 10,000.00
12/17/2009	Mount Sinai Medical Center Foundation	\$ 50,000.00
12/17/2009	Miami Country Day School	\$ 10,000.00
12/17/2009	Greater Miami Jewish Foundation	\$ 100,000.00
12/17/2009	Anti-Defamation League	\$ 2,500.00
		<hr/> <hr/> \$ 232,850.00

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2009

Name of estate or trust

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

Employer identification number

65-0151462

Note: Form 5227 filers need to complete *only* Parts I and II.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ►	5	

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	24,104.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ►	12	24,104.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2009

Part III Summary of Parts I and II		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part				
13	Net short-term gain or (loss)	13		
14	Net long-term gain or (loss):			
a	Total for year	14a		24,104.
b	Unrecaptured section 1250 gain (see line 18 of the wrkst.)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15		24,104.

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation	
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the worksheet on page 8 of the instructions if: • Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or • Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19	
20	Add lines 18 and 19	20	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	
24	Enter the smaller of the amount on line 17 or \$2,300	24	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25	
26	Subtract line 25 from line 24	26	
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30, go to line 31 <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	
29	Subtract line 28 from line 27	29	
30	Multiply line 29 by 15% (.15)	30	
31	Figure the tax on the amount on line 23. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32	Add lines 30 and 31	32	
33	Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	

Schedule D (Form 1041) 2009

Name of estate or trust as shown on Form 1041. Do not enter name and employer identification number if shown on the other side

Employer identification number

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 sh 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 1000. ANADARKO PETE CORP.		09/10/2009	58,159.00	44,066.00	14,093.00
1072. ASTRAZENECA PLC SPONS ADR		07/23/2009	50,608.00	42,318.00	8,290.00
1800. CADBURY PLC SPONSORED ADR		10/02/2009	91,142.00	73,534.00	17,608.00
1036. ENSCO INTL INC		09/10/2009	40,777.00	51,683.00	-10,906.00
1000. EATON CORP		02/27/2009	36,270.00	85,605.00	-49,335.00
150000. FEDERAL HOME LOAN BANK DTD 5/24/2005 4.25% 6/		12/28/2009	156,800.00	151,517.00	5,283.00
130425.4 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		01/26/2009	7,219.00	7,221.00	-2.00
124524.93 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		02/25/2009	5,900.00	5,902.00	-2.00
112204.442 FEDERAL NATL MTG ASSN MTG PL 892544 DTD		03/25/2009	12,320.00	12,324.00	-4.00
106987.152 FEDERAL NATL MTG ASSN MTG PL 892544 DTD		04/27/2009	5,217.00	5,219.00	-2.00
101034.778 FEDERAL NATL MTG ASSN MTG PL 892544 DTD		05/25/2009	5,952.00	5,954.00	-2.00
98470.946 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		06/25/2009	2,564.00	2,565.00	-1.00
97941.688 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		07/27/2009	529.00	529.00	
95109.04 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		08/25/2009	2,833.00	2,834.00	-1.00
91065.384 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		09/25/2009	4,044.00	4,045.00	-1.00
90555.918 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		10/26/2009	509.00	510.00	-1.00
90043.284 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		11/25/2009	513.00	513.00	
86992.286 FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/		12/28/2009	3,051.00	3,052.00	-1.00
79029.829 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		01/26/2009	870.00	861.00	9.00
75494.493 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		02/25/2009	3,535.00	3,496.00	39.00
70801.584 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		03/25/2009	4,693.00	4,640.00	53.00
65938.395 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		04/27/2009	4,863.00	4,808.00	55.00
64727.535 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		05/25/2009	1,211.00	1,197.00	14.00
62271.508 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		06/25/2009	2,456.00	2,428.00	28.00
58769.459 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		07/27/2009	3,502.00	3,463.00	39.00

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

Schedule D-1 (Form 1041) 2009

Name of estate or trust as shown on Form 1041 Do not enter name and employer identification number if shown on the other side

Employer identification number

LEONARD L AND BERTHA U ABESS FOUNDATION INC.

65-0151462

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 57172.968 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		08/25/2009	1,596.00	1,579.00	17.00
55306.053 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		09/25/2009	1,867.00	1,846.00	21.00
54144.294 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		10/26/2009	1,162.00	1,149.00	13.00
53171.053 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		11/25/2009	973.00	962.00	11.00
53077.168 FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1		12/28/2009	94.00	93.00	1.00
651. FREEPORT-MCMORAN COPPER & GOLD		11/16/2009	54,855.00	55,202.00	-347.00
99871.711 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD		06/15/2009	128.00	131.00	-3.00
99732.858 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD		07/15/2009	139.00	142.00	-3.00
99382.085 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD		08/17/2009	351.00	358.00	-7.00
99241.729 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD		09/15/2009	140.00	143.00	-3.00
99100.01 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD		10/15/2009	142.00	145.00	-3.00
98615.817 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD		11/16/2009	484.00	495.00	-11.00
98044.173 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD		12/15/2009	572.00	584.00	-12.00
200. GENENTECH INC NEW		02/27/2009	17,174.00	13,382.00	3,792.00
600. GENENTECH INC NEW		03/16/2009	56,370.00	40,146.00	16,224.00
2500. INTEL CORP		07/09/2009	40,586.00	59,752.00	-19,166.00
60000. LIFE TECHNOLOGIES CORP CONV/PUT/CALL DTD 6/20		07/24/2009	65,400.00	52,050.00	13,350.00
4000. ISHARES MSCI EMERGING MKT INDEX FD		07/09/2009	125,477.00	95,886.00	29,591.00
800. KELLOGG CO.		08/12/2009	37,208.00	33,693.00	3,515.00
1154. LILLY ELI & CO		07/09/2009	38,000.00	52,691.00	-14,691.00
400. LOCKHEED MARTIN CORP		07/09/2009	31,299.00	20,063.00	11,236.00
2000. LOWES COS INC		11/16/2009	43,399.00	53,962.00	-10,563.00
3500. MANITOWOC INC.		02/27/2009	14,010.00	49,652.00	-35,642.00
500. MANITOWOC INC.		03/02/2009	1,909.00	7,093.00	-5,184.00
827. OCCIDENTAL PETE CORP		08/12/2009	57,396.00	59,526.00	-2,130.00

6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b

Schedule D-1 (Form 1041) 2009

Employer identification number

65-0151462

(a) Description of property (Example 100 sh 7% preferred of "Z" Co)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see page 4 of the instructions)	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
6a 1749. TELEKOMUNIKASI IND (PT) ADR		02/27/2009	37,019.00	55,733.00	-18,714.00
1000. QUEST DIAGNOSTICS INC		07/09/2009	54,744.00	42,410.00	12,334.00
100000. SBC COMMUNICATIONS INC NT DTD 11/3/2004 4.125%		07/23/2009	100,250.00	99,730.00	520.00
1600. SPX CORP		09/10/2009	97,401.00	75,552.00	21,849.00
700. SCHLUMBERGER LTD		11/16/2009	47,535.00	23,828.00	23,707.00
500. STRYKER CORP.		11/16/2009	24,668.00	18,732.00	5,936.00
1820. TJX COS INC NEW		02/27/2009	41,165.00	51,178.00	-10,013.00
1200. US BANCORP DEL COM NEW		11/16/2009	28,247.00	29,747.00	-1,500.00
700. VISA INC CL A		11/16/2009	55,694.00	36,833.00	18,861.00
1000. WATERS CORP		02/27/2009	35,437.00	36,000.00	-563.00
100000. WELLS FARGO & CO DTD 3/24/2004 3.125% 4/1/20		04/01/2009	100,000.00	95,552.00	4,448.00
1200. WYETH		02/20/2009	50,989.00	52,500.00	-1,511.00
1500. WILLIS GROUP HOLDINGS LTD SHS		02/27/2009	32,927.00	52,515.00	-19,588.00
400. VESTAS WIND SYSTEMS AS (DKK) 1		11/17/2009	30,079.00	17,000.00	13,079.00
6b Total. Combine the amounts in column (f). Enter here and on Schedule D, line 6b					24,104.00

24,104.00

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FIDUCIARY TRUST COMPANY INTERNATIONAL
INVESTOR SERVICES CURRENCY APPRAISAL

LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
SHORT TERM								
=====								
U S Dollar								

Cash								
	59,854 4100 Cash		59,854 41		59,854 41	90	0 15	0 00

Total SHORT TERM			59,854 41		59,854 41	90	0 15	0 00

FIXED INCOME								
=====								
U S Dollar								

Governments								
	205,068 0000 UNITED STATES TREAS	90 0974	184,760 87	101 8130	208,785 88	1,282	0 63	274 63
	NTS INFLATION INDEX							
	DTD 4/15/2008 0 6251							
	4/15/2013							
	AAA							

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INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
U S Dollar								
			Cont					
150,000 0000	UNITED STATES TREAS NTS DTD 5/15/2007 4 5% 5/15/2017 AAA	100 3359	150,503 91	106 9297	160,394 55	6,750	3 43	876 38
Total Governments Agencies								
			335,264 78		369,180 43	8,032	1.84	1,151 01
150,000.0000	FEDERAL HOME LOAN BANK BDS DTD 10/5/2007 4 625% 10/10/2012 AAA	100 1328	150,199 20	107 8180	161,727 00	6,938	1 73	1,560 94
Total Governments Agencies								
			155,041 50	108 4700	162,705 00	7,313	1 91	345 31
Total Agencies Mortgages								
			305,240 70		324,432 00	14,250	1 82	1,906 25
86,992 2860	FEDERAL NATL MTG ASSN MTG PL 892544 DTD 9/1/2006 5 50% 9/1/2021 AAA	100 0313	87,019 50	106 1220	92,317 95	4,785	5 50	367 02
Total Agencies Mortgages								
			52,480 07	104 8850	55,669 99	2,919	5 50	236 92
53,077 1680	FEDERAL NATL MTG ASSN MTG PL #894051 DTD 9/1/2006 5 50% 10/1/2036 AAA	98 8750	52,480 07	104 8850	55,669 99	2,919	5 50	236 92

FIDUCIARY TRUST COMPANY INTERNATIONAL
INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
U S Dollar							
Cont							
99,044	1730 GOVT NATL MORTG ASSN GTD MTG PL# 713336 DTD 5/1/2009 4 50% 5/15/2039	102 1562	100 2750	98,313 79	4,412	4 50	365 54
Total Mortgages							
Corporates							
50,000 0000	PFIZER INC SR NT DTD 3/24/2009 4 45% 3/15/2012 AA	101 3380	105 8204	52,910 20	2,225	1 75	655 14
100,000 0000	INTERNATIONAL BUSINESS MACH CORP DTD 11/27/2002 4 75% 11/29/2012 A+	98 3440	107 5080	107,508 00	4,750	2 08	422 22
100,000 0000	DU PONT E I DE NEMOURS & CO SR NT DTD 4/30/2004 4 875% 4/30/2014 A	101 8330	106 7610	106,761 00	4,875	3 19	826 04
50,000 0000	WFL MART STORES INC NT DTD 5/21/2009 3 2% 5/15/2014 AA	100 3890	101 9383	50,969 15	1,600	2 73	204 44
100,000 0000	ABBOTT LABS DTD 5/12/2006 5 875% 5/15/2016 AA	99 0410	110 4460	110,446 00	5,875	4 00	750 69
50,000 0000	KELLOGG CO SR NT DTD 5/21/2009 4 45% 5/30/2016 BBB+	99 3090	103 1200	51,560 00	2,225	3 90	191 60

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INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Field	Accrued Income
U S Dollar								
Cont								
125,000 0000	BRISTOL MYERS SQUIBB CO DTD 5/1/2008 5 45% 5/1/2018 A+	101 4990	126,873 75	107 1350	133,918 75	6,813	4 42	1,135 42
50,000 0000	GOLDMAN SACHS GROUP INC SR NT DTD 2/5/2009 7 5% 2/15/2019 A	100 3360	50,168 00	116 7781	58,389 05	3,750	5 17	1,416 67
Total Corporates			626,777 75		672,462 15	32,113	3 47	5,602 22
Total U S Dollar			1,506,941 05		1,612,376 31	66,510	3 01	9,628 96
Total FIXED INCOME			1,506,941 05		1,612,376 31	66,510	3 01	9,628 96

FIDUCIARY TRUST COMPANY INTERNATIONAL
INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
<p>CONVERTIBLES</p> <p>=====</p> <p>U S Dollar</p> <p>-----</p>								
Convertible Bonds								
80,000 0000	OMNICARE INC CNV CALLABLE PUT SF NT DTD 12/15/2005 3 25% 12/15/2035 B. Callable on 12/15/2015 @ 100% Putable on 12/15/2015 @ 100%	70 5000	56,400 00	81 8750	65,500 00	2,600	3 97	115 56
60,000 0000	OSI PHARMACEUTICALS INC CNV CALL/PUT SR DTD 1/9/2008 3% 1/15/2038 Callable on 01/15/2013 @ 100%	91 0000	54,600 00	92 5000	55,500 00	1,800	3 24	830 00
100,000 0000	PEABODY ENERGY CORP CONV/CALL DTD 12/20/2006 4 75% 12/15/2066 B+ Callable on 12/20/2036 @ 100%	77 8750	77,875 00	101 5000	101,500 00	4,750	4 68	211 11
Total Convertible Bonds			188,875 00		222,500 00	9,150	4 11	1,156 67
Total U S Dollar			188,875 00		222,500 00	9,150	4 11	1,156 67

FIDUCIARY TRUST COMPANY INTERNATIONAL
INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA J ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
Total CONVERTIBLES								
			188,875 00		222,500 00	9,150 4 11		1,156 67
EQUITIES								
=====								
U S Dollar								
2,993 0000	ABB LTD SPONSORED ADR	24 4124	73,066 43	19 1000	57,166 30	1,290 2 26		0 00
1,700 0000	ABBOTT LABORATORIES	43 9174	74,659 58	53 9900	91,783 00	2,720 2 96		0 00
3,000 0000	AGILENT TECHNOLOGIES INC	19 8813	59,643 37	31 0700	93,210 00		N/A	0 00
700 0000	AIR PRODUCTS & CHEMICALS INC	65 7600	46,032 00	81 0600	56,742 00	1,260 2 22		315 00
1,600 0000	ARCELORMITTAL NY REG	25 1500	40,240 00	45 7500	73,200 00	1,019 1 39		0 00
1,700 0000	AT&T INC	25 9665	44,143 00	28 0300	47,651 00	2,856 5 99		0 00
5,000 0000	BANCO SANTANDEP BRASIL	13 0328	65,164 00	13 9400	69,700 00	465 0 67		690 78
13 0000	BERKSHIRE HATHAWAY INC DEL CL B	2929 9900	38,089 87	3286 0000	42,718 00		N/A	0 00
1,000 0000	BP PLC SPONSORED ADR	59 2330	59,233 00	57 9700	57,970 00	3,360 5 80		0 00
1,000 0000	CELGENE COPP	52 3245	52,324 50	55 6800	55,680 00		N/A	0 00

FIDUCIARY TRUST COMPANY INTERNATIONAL
INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY: U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
U S Dollar								
			Cont					
1,000 0000	CHINA MOBILE LTD SPONS ADR	52 8188	52,818 80	46 4300	46,430 00	1,596	3 44	0 00
2,000 0000	CISCO SYSTEMS INC	26 6414	53,282 80	23 9400	47,880 00		N/A	0 00
1,200 0000	DEVON ENERGY CORP NEW	64 6622	77,594 64	73 5000	88,200 00	768	0 87	0 00
800 0000	EXXON MOBIL CORP	56 7000	45,360 00	68 1900	54,552 00	1,344	2 46	0 00
1,300 0000	FLUOR CORP	46 9985	61,098 00	45 0400	58,552 00	650	1 11	162 50
500 0000	FREEPORT-MCMORAN COPPER & GOLD INC CL S	39 1100	19,555 00	80 2900	40,145 00	1,000	2 49	0 00
500 0000	GENERAL DYNAMICS CORP	45 3700	22,685 00	68 1700	34,085 00	760	2 23	0 00
4,500 0000	GENERAL ELECTRIC CO	18 1195	81,537 75	15 1300	68,085 00	1,800	2 64	450 00
1,100 0000	GILEAD SCIENCES INC	44 5200	48,972 00	43 2800	47,608 00		N/A	0 00
1,700 0000	HANSEN NATURAL CORP	35 6519	60,608 23	38 4000	65,280 00		N/A	0 00
2,000 0000	HEWLETT-PACKARD CO	37 2675	74,535 00	51 5100	103,020 00	640	0 62	160 00
2,200 0000	HONDA MOTOR CO LTD ADR	22 2954	49,049 92	33 9000	74,580 00	744	1 00	246 55
800 0000	JOHNSON & JOHNSON CO	50 8022	40,641 76	64 4100	51,528 00	1,568	3 04	0 00

FIDUCIARY TRUST COMPANY INTERNATIONAL
INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY U S DOLLAR
PORTFOLIO TYPE PPINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security/ Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
U S Dollar								
Cont								
2,000 0000	MICROSOFT CORP	18 6100	37,220 00	30 1900	60,980 00	1,040	1 71	0 00
1,100 0000	MOSAIC CO/THE	46 2497	50,874 67	59 7200	65,703 00	220	0 33	0 00
1,300 0000	NATIONAL OILWELL VARCO INC	31 9200	41,496 00	44 0900	57,317 00	520	0 91	0 00
400 0000	NIKE INC CL B	52 3600	20,944 00	66 0700	26,428 00	432	1 63	108 00
2,300 0000	NINTENDO LTD ADR	33 2191	76,403 97	29 8200	68,596 00	2,880	4 20	0 00
2,100 0000	NOBLE CORP	36 7716	77,220 36	40 7000	85,470 00	336	0 39	0 00
3,000 0000	NOKIA CORP ADR 1 ADR REPS 1 A SH	14 2785	42,835 62	12 8500	38,550 00	1,179	3 06	0 00
723 0000	PEPSICO INC	49 8600	36,048 78	60 8000	43,958 40	1,301	2 96	325 35
1,000 0000	RESEARCH IN MOTION LTD	61 6430	61,643 00	67 5400	67,540 00		N/A	0 00
1,500 0000	ROCHE HOLDING LTD ADR	31 1252	46,687 80	42 2000	63,300 00	998	1 58	0 00
1,500 0000	STRYKER CORP	37 4634	56,195 10	50 3700	75,555 00	900	1 19	225 00
1,500 0000	SUNPOWER CORP CL A	31 6763	47,514 50	23 6800	35,520 00		N/A	0 00
3,000 0000	SYSCO CORP	24 9253	74,775 90	27 9400	83,820 00	3,000	3 58	750 00
1,200 0000	TEVA PHARMACEUTICAL INDS LTD ADR	27 7113	33,253 56	56 1800	67,416 00	578	0 86	0 00

FIDUCIARY TRUST COMPANY INTERNATIONAL
INVESTOR SERVICES CURRENCY APPRAISAL

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LEONARD L AND BERTHA U ABESS FOUNDATION
INCORPORATED
ACCOUNT # 141007000
BASE CURRENCY: U S DOLLAR
PORTFOLIO TYPE PRINCIPAL

TRADE DATE BASIS
AS OF DEC 31 2009

Units	Security Description	Unit Cost	Cost	Price	Market Value	Estimated Annual Income	Yield	Accrued Income
U S Dollar								
Cont								
1,300 0000	UNITED TECHNOLOGIES LOF P	57 6712	74,972 56	69 4100	90,233 00	2,002	2 22	0 00
2,000 0000	VODAFONE GROUP PLC SPONSORED ADR	22 9500	45,900 00	23 0900	46,130 00	2,582	5 59	857 85
Total U S Dollar								
			2,064,320 97		2,402,321 70	41,808	1 74	4,291 03
Total EQUITIES								
			2,064,320 97		2,402,321 70	41,808	1 74	4,291 03
Total								
			3,819,991 43		4,297,052 42	117,557		15,076 66
Accrued Income								
			15,076 66		15,076 66			
Grand Total								
			3,835,068 09		4,312,129 08	117,557		15,076 66

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete **only Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete **only Part II** (on page 2 of this form).
Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization LEONARD L AND BERTHA U ABESS FOUNDATION INC. C/O FIDUCIARY TRUST	Employer identification number 65-0151462
	Number, street, and room or suite no. If a P.O. box, see instructions 600 FIFTH AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10020	

Check type of return to be filed (file a separate application for each return):

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input checked="" type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ► **FIDUCIARY TRUST COMPANY INT'L.**

Telephone No. ► **(212) 632-3000**FAX No. ► **212-632-4068**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/16, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☒ calendar year **2009** or
- ☐ tax year beginning _____, _____, and ending _____, _____.

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 1,256.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 5,379.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)