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[redacted]

Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0052

2009

For calendar year 2009, or tax year beginning , **and ending**

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

Use the IRS label. Otherwise, print or type. See Specific Instructions.

Name of foundation: THE LESTER M. AND SALLY ENTIN FOUNDATION C/O MARC J. LENNER

Number and street (or P O box number if mail is not delivered to street address): P.O. BOX 2189 | Room/suite:

City or town, state, and ZIP code: CLIFTON, NJ 07015-2189

A Employer identification number: 65-0758118

B Telephone number: (973)773-1010

C If exemption application is pending, check here ▶ ☐

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

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 8,184,678.

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

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received			N/A	
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	20,461.	20,461.		STATEMENT 1
	4 Dividends and interest from securities	163,950.	163,950.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	-468,394.			
	b Gross sales price for all assets on line 6a 1,267,734.				
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	7,425.	0.		STATEMENT 3
	12 **Total** Add lines 1 through 11	-276,558.	184,411.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	80,000.	0.		0.
	14 Other employee salaries and wages	50,000.	50,000.		0.
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest	42.	42.		0.
	18 Taxes STMT 4	23,339.	23,339.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	31,901.	31,901.		0.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	185,282.	105,282.		0.
	25 Contributions, gifts, grants paid	446,700.			446,700.
	26 **Total expenses and disbursements.** Add lines 24 and 25	631,982.	105,282.		446,700.
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-908,540.			
	b **Net investment income** (if negative, enter -0-)		79,129.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	38,808.	165,368.	165,368.
	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 STMT 7	9,431,342.	8,399,272.	7,919,310.
	11 Investments - land, buildings and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶ STATEMENT 8)	100,823.	100,000.	100,000.
	16 **Total assets** (to be completed by all filers)	9,570,973.	8,664,640.	8,184,678.
Liabilities	17 Accounts payable and accrued expenses	83.	667.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	83.	667.	
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 ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	9,570,890.	8,663,973.	
	28 Paid-in or capital surplus, or land, bldg , and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30 **Total net assets or fund balances**	9,570,890.	8,663,973.	
	31 **Total liabilities and net assets/fund balances**	9,570,973.	8,664,640.	

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	9,570,890.
2	Enter amount from Part I, line 27a	2	-908,540.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 6	3	1,623.
4	Add lines 1, 2, and 3	4	8,663,973.
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	8,663,973.

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	1,267,734.		1,736,128.	-468,394.

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				-468,394.

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	-468,394.
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	549,800.	9,286,311.	.059205
2007	557,716.	11,550,498.	.048285
2006	524,170.	10,972,824.	.047770
2005	498,545.	10,563,289.	.047196
2004	519,871.	10,396,193.	.050006

2 Total of line 1, column (d)	2	.252462
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	.050492
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	7,007,390.
5 Multiply line 4 by line 3	5	353,817.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	791.
7 Add lines 5 and 6	7	354,608.
8 Enter qualifying distributions from Part XII, line 4	8	446,700.

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 ▶ [X] and enter 1% of Part I, line 27b c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			1	791.
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	791.
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	791.
6 Credits/Payments				
a 2009 estimated tax payments and 2008 overpayment credited to 2009	6a	2,000.		
b Exempt foreign organizations - tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c			
d Backup withholding erroneously withheld	6d			
7 Total credits and payments Add lines 6a through 6d			7	2,000.
8 Enter any **penalty** for underpayment of estimated tax Check here [X] 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	1,209.
11 Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 800. **Refunded** ▶			11	409.

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? *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.*	1b		X
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ 0. (2) On foundation managers ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NJ,DE			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

		Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ THE LESTER M. & SALLY ENTIN FOUNDAT Telephone no ▶ (973) 773-1010
Located at ▶ 1033 CLIFTON AVENUE, CLIFTON, NJ ZIP+4 ▶ 07015

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 [X] No			
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes [X] No			
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes [X] No			
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes [X] 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 [X] 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 [X] No			
b If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? N/A	1b		
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? ☐ Yes [X] 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 [X] No			
b If "Yes," did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)* N/A	3b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b		X

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

5a During the year did the foundation pay or incur any amount to			
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?	☐ Yes ☒ No		
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	N/A	**5b**	
Organizations relying on a current notice regarding disaster assistance check here	▶ ☐		
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A	☐ Yes ☐ No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d)			
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**6b**	X
If "Yes" to 6b, file Form 8870			
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	**7b**	

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MARC J. LENNER 36 GREAT HILLS TERRACE SHORT HILLS, NJ 07078	PRES., TREAS. AND DIRECTOR 5.00	40,000.	16,500.	0.
ROBERT A. HOBERMAN 1325 HARBOR ROAD HEWLETT HARBOR, NE YORK 11557	VP, SECT'Y AND DIRECTOR 5.00	40,000.	22,000.	0.

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

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

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

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

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 ▶	0.

Form **990-PF** (2009)

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes			
a	Average monthly fair market value of securities		1a	7,020,983.
b	Average of monthly cash balances		1b	93,119.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	7,114,102.
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	7,114,102.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	106,712.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	7,007,390.
6	**Minimum investment return.** Enter 5% of line 5		6	350,370.

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	350,370.
2a	Tax on investment income for 2009 from Part VI, line 5	2a 791.		
b	Income tax for 2009 (This does not include the tax from Part VI)	2b		
c	Add lines 2a and 2b		2c	791.
3	Distributable amount before adjustments Subtract line 2c from line 1		3	349,579.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	349,579.
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	349,579.

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	446,700.
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	446,700.
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	791.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	445,909.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				349,579.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			424,699.	
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				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 446,700.				
a Applied to 2008, but not more than line 2a			424,699.	
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				22,001.
e Remaining amount distributed out of corpus	0.			
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	0.			
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				327,578.
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	0.			
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

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

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

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

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

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

1 **Information Regarding Foundation Managers:**

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

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 ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
SEE STATEMENT 9				
Total			▶ 3a	446,700.
b Approved for future payment				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	20,461.	
4 Dividends and interest from securities			14	163,950.	
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			14	-468,394.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a FEDERAL INCOME TAX					
b REFUND		7,425.			
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		7,425.		-283,983.	0.
13 Total. Add line 12, columns (b), (d), and (e)				13	-276,558.

(See worksheet in line 13 instructions to verify calculations)

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

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

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

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

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

Marc J. Lenner 6/28/10 PRESIDENT

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's identifying number
[signature]	6/15/10		P00378[illegible]

Firm's name (or yours if self-employed), address, and ZIP code	EIN ▶
HOBERMAN, MILLER, GOLDSTEIN & LESSER 226 WEST 26TH STREET NEW YORK, NY 10001-6785	Phone no 2124630900

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	5,093.379 SHS AMERICAN CENTURY EQUITY	P	06/08/05	01/13/09
b	10,471.204 SHS AMERICAN CENTURY EQUITY	P	VARIOUS	05/05/09
c	22,007.042 SHS AMERICAN CENTURY EQUITY	P	VARIOUS	06/23/09
d	5,000 SHS MERRILL LYNCH CAP TR	P	12/14/06	01/13/09
e	1,564.129 SHS PIONEER EQUITY INCOME	P	01/02/07	01/13/09
f	4,225.352 SHS PIONEER EQUITY INCOME	P	01/02/07	06/23/09
g	279.236 SHS PIONEER EQUITY INCOME	P	VARIOUS	10/01/09
h	7,390.185 SHS PIONEER EQUITY INCOME	P	VARIOUS	10/01/09
i	.904 SHS VALLEY NATIONAL BANK CORP	P	VARIOUS	05/22/09
j	1,924.310 SHS KEELEY SMALL CAP VALUE	P	01/02/07	01/13/09
k	3,587.206 SHS KEELEY SMALL CAP VALUE	P	01/02/07	10/06/09
l	1,732.352 SHS MUTUAL GLOBAL DISCOVERY FUND CL A	P	03/06/08	05/05/09
m	3,280.840 SHS MUTUAL SERIES INC EUROPEAN FUND	P	10/10/03	02/27/09
n	32.31 SHS PIONEER EQUITY INCOME	P	VARIOUS	10/01/09
o	1,188.849 SHS PIONEER EQUITY INCOME	P	VARIOUS	10/01/09

	(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	30,000.		41,207.	-11,207.
b	60,000.		85,295.	-25,295.
c	125,000.		184,861.	-59,861.
d	82,791.		125,000.	-42,209.
e	30,000.		50,005.	-20,005.
f	75,000.		135,085.	-60,085.
g	5,554.		5,202.	352.
h	146,991.		232,132.	-85,141.
i	11.			11.
j	30,000.		50,802.	-20,802.
k	67,153.		94,702.	-27,549.
l	39,938.		51,520.	-11,582.
m	50,000.		59,381.	-9,381.
n	643.		603.	40.
o	23,646.		31,950.	-8,304.

	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				-11,207.
b				-25,295.
c				-59,861.
d				-42,209.
e				-20,005.
f				-60,085.
g				352.
h				-85,141.
i				11.
j				-20,802.
k				-27,549.
l				-11,582.
m				-9,381.
n				40.
o				-8,304.

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	

923591
04-24-09

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	6,342.495 SHS SENTINEL SMALL CO FUND	P	VARIOUS	01/13/09
b	15,643.058 SHS SENTINEL SMALL CCO FD	P	VARIOUS	10/05/09
c	1,753.308 SHS VALUE LINE INCOME FUND	P	VARIOUS	10/01/09
d	49,698.024 SHS VALUE LINE INCOME FUNS	P	VARIOUS	10/01/09
e	ALLIANCE PERMIER - CLASS ACTION	P	VARIOUS	12/18/09
f	ALLIANCE TECHNOLOGY - CLASS ACTION	P	VARIOUS	12/18/09
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	30,000.		51,913.	-21,913.
b	92,920.		129,267.	-36,347.
c	12,869.		11,530.	1,339.
d	364,784.		395,673.	-30,889.
e	126.			126.
f	308.			308.
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				-21,913.
b				-36,347.
c				1,339.
d				-30,889.
e				126.
f				308.
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	-468,394.
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

923591
04-24-09

STATE OF NEW YORK
County of New York, s:

PUBLIC NOTICES

THE ANNUAL RETURN OF THE LESTER M. & SALLY ENTIN FOUNDATION for the fiscal year ended December 31, 2009 is available at its principal office located at 1033 Clifton Ave, Clifton NJ 07015 for inspection during regular business hours by any citizen who requests it within 180 days hereof. Principal Manager of the Foundation is MARC J. LENNER.
1472245 my7

Jennifer Hannafey, being duly sworn, says that she is the PRINCIPAL CLERK of the Publisher of the **NEW YORK LAW JOURNAL**, a Daily Newspaper; that the Advertisement hereto annexed has been published in the said **NEW YORK LAW JOURNAL***one time* on the 7th day of May, 2010.

TO WIT : MAY 7, 2010

SWORN BEFORE ME, this 7th day
Of May, 2010.

Cynthia Byrd
Notary Public, State of New York
No. 01BY6056945
Qualified in Kings County
Commission Expires April 09, 2011

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

SOURCE	AMOUNT
JEFFREY MATTHEWS FIN'L #857-03622	20,461.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	20,461.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
JEFFREY MATTHEWS FIN'L #857-03622	33,772.	0.	33,772.
JEFFREY MATTHEWS FIN'L #857-04938	130,178.	0.	130,178.
TOTAL TO FM 990-PF, PART I, LN 4	163,950.	0.	163,950.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
FEDERAL INCOME TAX REFUND	7,425.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	7,425.	0.	

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	12,087.	12,087.		0.
FOREIGN TAXES PAID	11,252.	11,252.		0.
TO FORM 990-PF, PG 1, LN 18	23,339.	23,339.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADMINISTRATIVE FEES	1,166.	1,166.		0.
INSURANCE	618.	618.		0.
INVESTMENT EXPENSES	29,456.	29,456.		0.
OTHER EXPENSES	461.	461.		0.
OFFICE EXPENSES	170.	170.		0.
BANK CHARGES	30.	30.		0.
TO FORM 990-PF, PG 1, LN 23	31,901.	31,901.		0.

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

DESCRIPTION	AMOUNT
NON TAXABLE DISTRIBUTIONS	92.
PRIOR PERIOD ADJUSTMENT OF BOOK INCOME	1,531.
TOTAL TO FORM 990-PF, PART III, LINE 3	1,623.

FORM 990-PF CORPORATE BONDS STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
JEFFREY MATTHEWS FINANCIAL GROUP	1,117,266.	926,149.
JEFFREY MATTHEWS FINANCIAL GROUP	7,282,006.	6,993,161.
TOTAL TO FORM 990-PF, PART II, LINE 10C	8,399,272.	7,919,310.

FORM 990-PF	OTHER ASSETS		STATEMENT 8
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DUE FROM AEQUUS TECH INC	100,000.	100,000.	100,000.
EXCHANGE	823.	0.	0.
TO FORM 990-PF, PART II, LINE 15	100,823.	100,000.	100,000.

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
BANYON SCHOOL 12 HOLLYWOOD AVENUE FAIRFIELD, NJ 07004	DONATION	EXEMPT	3,500.
BOLLES ICE DOGS 3605 PHILLIPS HWY JACKSONVILLE, FL 32207	DONATION	EXEMPT	30,000.
CONGREGATION B'NAI JESHURUN 1025 SOUTH ORANGE AVE SHORT HILLS, NJ 07078	DONATION	EXEMPT	10,000.
CROHNS AND COLITIS FOUNDATION 368 PARK AVE, SO. 14TH FL NEW YORK, NY 10016	DONATION	EXEMPT	69,900.
CURE BREAST CANCER FOUNDATION, INC. 60 E 56TH ST 8TH FL NEW YORK, NY 10022	DONATION	EXEMPT	50,000.
DAUGHTERS OF ISRAEL 1155 PLEASANT VALLEY WAY WEST ORANGE, NJ 07052	DONATION	EXEMPT	3,000.

DAUGHTERS OF MIRIAM FNDTN INC 155 HAZEL ST CLIFTON, NJ 7015	DONATION	EXEMPT	22,000.
FOOD ALLERGY INITIATIVE 237 PARK AVENUE 21ST FL NEW YORK, NY 10017	DONATION	EXEMPT	115,000.
FRIENDS OF TAMPA DAY SCHOOL 12606 HENDERSON ROAD TAMPA, FL 33625	DONATION	EXEMPT	5,000.
ISRAEL CONGREGATION OF MANCHESTER 6025 MAIN ST PO BOX 196 MANCHESTER CENTER, VT 50255	DONATION	EXEMPT	10,000.
ISRAELI SPORTS EXCHANGE PROGRAM 19 VETERI PLACE WAYNE, NJ 07470	DONATION	EXEMPT	2,800.
JCC OF SHERMAN CT PO BOX 282 SHERMAN, CT 06784	DONATION	EXEMPT	10,000.
JEWISH FAMILY SERVICES 199 SCOLES AVE CLIFTON, NJ 7012	DONATION	EXEMPT	5,000.
JEWISH FEDERATION/JEC 9901 DONNA KLEIN BLVD BOCA RATON, FL 33428	DONATION	EXEMPT	1,000.
MONTVALE UNICO FOUNDATION 90 HORSENECK ROAD MONTVALE, NJ 07045	DONATION	EXEMPT	300.
NATIONAL MULTIPLE SCLEROSIS SOCIETY OF NY 733 3RD AVE NEW YORK, NY 10017	DONATION	EXEMPT	16,000.

NEW MILFORD HIGH SCHOOL HOLOCUST STUDY TOUR 2008 ONE SYNDER CIRCLE NEW MILFORD, NJ 07646	DONATION	EXEMPT	5,000.
PBA LOCAL #34 435 ESSEX STREET MILLBURN, NJ 07041	DONATION	EXEMPT	5,000.
SHORECREST PREPARATORY SCHOOL 5101 1ST ST NE ST ST PETERSBURG, FL 3370	DONATION	EXEMPT	1,500.
TEDDY BEAR FOUNDATION 117 ROBIN ROAD FANWOOD, NJ 07023	DONATION	EXEMPT	8,000.
WALDWICK WARRIOR SOCCER 818 FRANKLIN AVE FRANKLIN LAKES, NJ	DONATION	EXEMPT	250.
WALK MS NYC PO BOX 10123 UNIONDALE, NY 11555	DONATION	EXEMPT	500.
AMERICAN JEWISH COMMITTEE DEPT AJC, 165 E 56TH ST NEW YORK, NY 10022	DONATION	EXEMPT	10,000.
AVON FOUNDATION BREAST CANCER FUND 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	DONATION	EXEMPT	250.
BOYS AND GIRLS CLUB OF HAWTHORNE 150 MAITLAND AVENUE HAWTHORNE , NJ 07506	DONATION	EXEMPT	500.
CENTER FOR HEARING AND COMMUNICATIONS 50 BRADWAY, 6TH FLOOR NEW YORK, NY 10004	DONATION	EXEMPT	10,200.

CITY OF CLIFTON, VETERANS COMMITTEE 900 CLIFTON AVENUE CLIFTON, NJ 07013	DONATION	EXEMPT	500.
EDUCATIONAL PARTNERSHIP FOR INSTRUCTING CHILDREN 238 FAIRVIEW AVENUE PARAMUS, NJ 07652	DONATION	EXEMPT	1,000.
FREINDS OF ISRAEL ICE HOCKEY FEDERATION 10 FIFTH AVENUE STE 200 VALLEY STREAM, NJ 00581	DONATION	EXEMPT	10,000.
GOLDSEEKERS BOOSTER CLUB 13211 93RD STREET N LARGO, FL 34643	DONATION	EXEMPT	5,000.
MEMORIAL SLOAN KETTERING CANCER CENTER PO BOX 27106 NEW YORK, NY 10087	DONATION	EXEMPT	1,500.
NATIONAL COUNSEL OF JEWISH WOMWEN, ESSEX COUNTY SECTION 613 W MT PLEASANT AVENUE LIVINGSTON, NJ 07039	DONATION	EXEMPT	5,075.
NEW JERSEY DEVILS YOUTH HOCKEY CLUB - RICHARD J CODY ARENA SOUTH MOUNTAIN - 560 NORTHFIELD AVENUE WEST ORANGE, NJ 07052	DONATION	EXEMPT	200.
NJ SEEDS 494 BROAD ST, SUITE 105 NEWARK, NJ 07102	DONATION	EXEMPT	3,000.
NJSO OF CYSTIC FIBROSIS PO BOX 3648 WAYNE, NJ 07474	DONATION	EXEMPT	100.
PINE CREST SCHOOL 1501 NE 62ND STREET FORT LAUDERDALE, FL 33334	DONATION	EXEMPT	10,000.

ST MICHAELS, THE ARCHANGEL CATHOLIC CHURCH 804 HIGH HOUSE ROAD CARY, NC 27513	DONATION	EXEMPT	150.
STARLIGHT CHILDREN'S FOUNDATION 5757 WILSHIRE BLVD, SUITE M100 LOS ANGELES, CA 90036	DONATION	EXEMPT	8,000.
STRAY FROM THE HEART PO BOX 11 NEW YORK, NY 10024	DONATION	EXEMPT	1,000.
THE 100 MILE MAN FOUNDATION 61 SAIL HARBOUR DRIVE NEW FAIRFILED , CT 06812	DONATION	EXEMPT	250.
THE CAMPAIGN FOR NEW JERSEY PERFORMAING ARTS CENTER ONE CENTER STREET NEWARK, NJ 07102	DONATION	EXEMPT	500.
THE CLIFTON AGAINST SUBSTANCE ABUSE 900 CLIFTON AVENUE CLIFTON, NJ 07103	DONATION	EXEMPT	100.
THE EDUCATION FOUNDATION OF MILBURN-SHORT HILLS PO BOX 160 SHORT HILLS, NJ 07078	DONATION	EXEMPT	625.
VILLAGE SCHOOL INC 720 WHITEVILLE RD NW SHALLOTE, NC 08470	DONATION	EXEMPT	5,000.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			446,700.

Form **8868** (Rev April 2009) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No. 1545 1709

- 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	Name of Exempt Organization	Employer identification number
File by the due date for filing your return See instructions	THE LESTER M. AND SALLY ENTIN FOUNDATION C/O MARC J. LENNER	65-0758118
	Number, street, and room or suite no If a P O box see instructions P.O. BOX 2189	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. CLIFTON, NJ 07015-2189	

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

[ ] Form 990	[ ] Form 990 T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990 T (sec 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[X] Form 990-PF	[ ] Form 1041 A	[ ] Form 8870

THE LESTER M. & SALLY ENTIN FOUNDAT

- The books are in the care of ▶ 1033 CLIFTON AVENUE - CLIFTON, NJ 07015

Telephone No. ▶ (973) 773-1010 FAX No ▶

- 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 AUGUST 15, 2010, to file the exempt organization return for the organization named above The extension is for the organization's return for:

▶ [X] 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	$ 2,000.
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	$ 2,000.
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	$ 0.

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