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 , 2009, 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.

SAUL BRANDMAN FOUNDATION
9595 WILSHIRE BLVD. #200
BEVERLY HILLS, CA 90212

A Employer identification number: 95-4456430

B Telephone number (see the instructions): (310) 777-8395

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, column (c), line 16)* ► $ 3,278,738.

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) (see the instructions))*

	Line		(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 (att sch)	11,526,739.			
	2	Ck ► [X] if the foundn is **not** req to att Sch B				
	3	Interest on savings and temporary cash investments	1,774.	1,774.		
	4	Dividends and interest from securities	10,766.	10,766.		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain/(loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a				
	7	Capital gain net income (from Part IV, line 2)				
	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/(loss) (att sch)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	11,539,279.	12,540.	0.	
OPERATING AND ADMINISTRATIVE EXPENSES	13	Compensation of officers, directors, trustees, etc	0.			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule) See St 1	70,992.	10,000.		60,992.
	b	Accounting fees (attach sch) See St 2	1,750.	1,250.		500.
	c	Other prof fees (attach sch) See St 3	34,450.			34,450.
	17	Interest				
	18	Taxes (attach schedule)(see instrs) See Stm 4	30.			30.
	19	Depreciation (attach sch) and depletion	1,096.			
	20	Occupancy	66,000.			66,000.
	21	Travel, conferences, and meetings	10,969.			10,969.
	22	Printing and publications				
	23	Other expenses (attach schedule) See Statement 5	28,626.	2,000.		26,626.
	24	**Total operating and administrative expenses.** Add lines 13 through 23	213,913.	13,250.		199,567.
	25	Contributions, gifts, grants paid Part XV	11,569,828.			11,569,828.
	26	**Total expenses and disbursements.** Add lines 24 and 25	11,783,741.	13,250.	0.	11,769,395.
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-244,462.			
	b	**Net investment income** (if negative, enter -0-)		0.		
	c	**Adjusted net income** (if negative, enter -0-)			0.	

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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 (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
ASSETS	1 Cash – non-interest-bearing			
	2 Savings and temporary cash investments	308,883.	127,271.	127,271.
	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 the instructions)			
	7 Other notes and loans receivable (attach sch) ►			
	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 (attach schedule)			
	b Investments – corporate stock (attach schedule)	3,214,317.	3,143,674.	3,143,674.
	c Investments – corporate bonds (attach schedule)			
	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 ► 8,889.			
	Less accumulated depreciation (attach schedule) See Stmt 6 ► 1,096.		7,793.	7,793.
	15 Other assets (describe ►)			
	16 Total assets (to be completed by all filers – see instructions. Also, see page 1, item I)	3,523,200.	3,278,738.	3,278,738.
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ►)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here ► ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ► ☒ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	3,523,200.	3,278,738.	
	30 Total net assets or fund balances (see the instructions)	3,523,200.	3,278,738.	
	31 Total liabilities and net assets/fund balances (see the instructions)	3,523,200.	3,278,738.	

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	3,523,200.
2	Enter amount from Part I, line 27a	2	-244,462.
3	Other increases not included in line 2 (itemize) ►	3	
4	Add lines 1, 2, and 3	4	3,278,738.
5	Decreases not included in line 2 (itemize) ►	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	3,278,738.

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 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1a N/A			
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

	(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
a				
b				
c				
d				
e				

2 Capital gain net income or (net capital loss). If gain, also enter in Part I, line 7; If (loss), enter -0- in Part I, line 7 — 2

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):

If gain, also enter in Part I, line 8, column (c) (see 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.) N/A

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 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 (column (b) divided by column (c))
2008			
2007			
2006			
2005			
2004			

2 **Total** of line 1, column (d) — 2

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

4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5 — 4

5 Multiply line 4 by line 3 — 5

6 Enter 1% of net investment income (1% of Part I, line 27b) — 6

7 Add lines 5 and 6 — 7

8 Enter qualifying distributions from Part XII, line 4 — 8

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 the 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 instr.)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► [ ] and enter 1% of Part I, line 27b	1	0.
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, column (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3	Add lines 1 and 2	3	0.
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	0.
6	Credits/Payments:		
a	2009 estimated tax pmts and 2008 overpayment credited to 2009 — 6a		
b	Exempt foreign organizations – tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d	7	0.
8	Enter any **penalty** for underpayment of estimated tax. Check here [ ] if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ►	9	0.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ►	10	
11	Enter the amount of line 10 to be: **Credited to 2010 estimated tax** ► **Refunded** ►	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)?	1b		X
	If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation ► $ 0. **(2)** On foundation managers ► $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If 'Yes,' attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If 'Yes,' attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	4b	N/A	
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, column (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see the instructions) ► CA			
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* See Statement 7	10	X	

Part VII-A Statements Regarding Activities *Continued*

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

Website address ► N/A

14 The books are in care of ► LISA MORGAN Telephone no. ► (310) 777-8395

Located at ► 9595 WILSHIRE BLVD., SUITE 200 BEVERLY HILLS ZIP + 4 ► 90212

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** – Check here N/A ► ☐

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

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

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

			Line	Yes	No
1a	During the year did the foundation (either directly or indirectly):				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? **Exception.** Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No			
b	If any answer is 'Yes' to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see the instructions)?		1b	N/A	
	Organizations relying on a current notice regarding disaster assistance check here	► ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?		1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009?	☐ Yes ☒ No			
	If 'Yes,' list the years ► 20__ , 20__ , 20__ , 20__ .				
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 the instructions)		2b	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ► 20__ , 20__ , 20__ , 20__ .				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No			
b	If 'Yes,' did it have excess business holdings in 2009 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009.)*		3b	N/A	
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)? (see 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 instructions)? **5b** N/A

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

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

If 'Yes,' attach the statement required by Regulations section 53 4945-5(d)

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: X

If 'Yes' to 6b, file Form 8870

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

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

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

1 List all officers, directors, trustees, foundation managers and their compensation (see 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
JOYCE O'DONNELL 9595 WILSHIRE BLVD., SUITE 200 BEVERLY HILLS, CA 90212	40.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 see 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
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 (see 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 8		58,863.
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 FOUNDATION ONLY MAKES GIFTS TO SECTION 501(c)(3) ORGANIZATIONS	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see 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 instructions. 3	
Total. Add lines 1 through 3 ►	0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc, purposes:			
a Average monthly fair market value of securities		1a	3,143,674.
b Average of monthly cash balances		1b	127,271.
c Fair market value of all other assets (see instructions)		1c	7,793.
d **Total** (add lines 1a, b, and c)		1d	3,278,738.
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	3,278,738.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)		4	49,181.
5 **Net value of noncharitable-use assets** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	3,229,557.
6 **Minimum investment return** Enter 5% of line 5		6	161,478.

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	161,478.
2a Tax on investment income for 2009 from Part VI, line 5	2a		
b Income tax for 2009 (This does not include the tax from Part VI.)	2b		
c Add lines 2a and 2b		2c	
3 Distributable amount before adjustments. Subtract line 2c from line 1		3	161,478.
4 Recoveries of amounts treated as qualifying distributions		4	
5 Add lines 3 and 4		5	161,478.
6 Deduction from distributable amount (see instructions)		6	
7 **Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	161,478.

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	11,769,395.
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	
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	11,769,395.
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 instructions)	5	
6 **Adjusted qualifying distributions** Subtract line 5 from line 4	6	11,769,395.

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					161,478.
2 Undistributed income, if any, as of the end of 2009					
a Enter amount for 2008 only				0.	
b Total for prior years 20___, 20___, 20___			0.		
3 Excess distributions carryover, if any, to 2009:					
a From 2004	899,168.				
b From 2005	146,019.				
c From 2006	144,473.				
d From 2007	66,484.				
e From 2008	1,620,661.				
f **Total** of lines 3a through e		2,876,805.			
4 Qualifying distributions for 2009 from Part XII, line 4 ► $ 11,769,395.					
a Applied to 2008, but not more than line 2a				0.	
b Applied to undistributed income of prior years (Election required – see instructions)			0.		
c Treated as distributions out of corpus (Election required – see instructions)		0.			
d Applied to 2009 distributable amount					161,478.
e Remaining amount distributed out of corpus		11,607,917.			
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		14,484,722.			
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 instructions				0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010					0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)		0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see instructions)		899,168.			
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a		13,585,554.			
10 Analysis of line 9:					
a Excess from 2005	146,019.				
b Excess from 2006	144,473.				
c Excess from 2007	66,484.				
d Excess from 2008	1,620,661.				
e Excess from 2009	11,607,917.				

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

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			
	(a) 2009	**(b)** 2008	**(c)** 2007	**(d)** 2006	**(e) Total**
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 organization had $5,000 or more in assets at any time during the year — see 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 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 ATTACHED STATEMENTS	N/A	N/A	ALL CHARITABLE	11,569,828.
Total			► **3a**	11,569,828.
b Approved for future payment				
Total			► **3b**	

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 (see the instructions)
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		1,774.
4 Dividends and interest from securities			14		10,766.
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					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)					12,540.

13 **Total.** Add line 12, columns (b), (d), and (e) 13 12,540.

(See worksheet in the instructions for line 13 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). (See the instructions.)
N/A	

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

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

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

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

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

b If 'Yes,' complete the following schedule.

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

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

SIGN HERE

[signature] 07-6-2010 PRESident

Signature of officer or trustee — Date — Title

Paid Preparer's Use Only

Preparer's signature ► Ray Gaytan [signature] Date 6-30-10 Check if self-employed ► ☐ Preparer's Identifying number (See Signature in the instrs) N/A

Firm's name (or yours if self-employed), address, and ZIP code ► GAYTAN & LEEVAN LLP, 11400 W Olympic Blvd Ste 1600, Los Angeles, Ca 90064

EIN ► N/A

Phone no ► (310) 477-5252

Statement 1
Form 990-PF, Part I, Line 16a
Legal Fees

	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
LEGAL FEES	$ 70,992.	$ 10,000.		$ 60,992.
Total	$ 70,992.	$ 10,000.	$ 0.	$ 60,992.

Statement 2
Form 990-PF, Part I, Line 16b
Accounting Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ACCOUNTING FEES	$ 1,750.	$ 1,250.		$ 500.
Total	$ 1,750.	$ 1,250.	$ 0.	$ 500.

Statement 3
Form 990-PF, Part I, Line 16c
Other Professional Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
CONTRACTED EMPLOYEES	$ 34,450.			$ 34,450.
Total	$ 34,450.	$ 0.	$ 0.	$ 34,450.

Statement 4
Form 990-PF, Part I, Line 18
Taxes

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
SEC OF STATE FILING FEE	$ 30.			$ 30.
Total	$ 30.	$ 0.	$ 0.	$ 30.

Statement 5
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
DUES AND FEES	$ 4,312.			$ 4,312.
INSURANCE	3,419.			3,419.
MISC. EXPENSES	7,173.			7,173.
OFFICE EXPENSES	13,722.	$ 2,000.		11,722.
Total	$ 28,626.	$ 2,000.	$ 0.	$ 26,626.

Statement 6
Form 990-PF, Part II, Line 14
Land, Buildings, and Equipment

Category	Basis	Accum. Deprec.	Book Value	Fair Market Value
Furniture and Fixtures	$ 5,341.	$ 504.	$ 4,837.	$ 7,793.
Machinery and Equipment	3,548.	592.	2,956.	0.
Total	$ 8,889.	$ 1,096.	$ 7,793.	$ 7,793.

Statement 7
Form 990-PF, Part VII-A, Line 10
Substantial Contributors During the Tax Year

Name of Substantial Contributor	Address of Substantial Contributor
SAUL BRANDMAN TRUST	1901 AVENUE OF THE STARS, SUITE 700 LOS ANGELES, CA 90067

Statement 8
Form 990-PF, Part VIII, Line 3
Compensation of Five Highest Paid Contractors

Name and Address	Type of Service	Compensation
Skadden, Arps, Slate, Meagher & Flom 300 South Grand Avenue, Suite 3400 Los Angeles , CA 90071	Legal Services	58,863.
	Total	$ 58,863.

SAUL BRANDMAN FOUNDATION
DETAIL OF CONTRIBUTIONS, GIFTS, GRANTS PAID
FYE 12/31/09

Organization	Address		Amount
Jewish Free Loan Association	6505 Wilshire Blvd, Suite 715	Los Angeles, CA 90048	110,000.00
UCLA Foundation	10945 Le Conte Ave, Suite 3132	Los Angeles, CA 90098	500,000 00
Jewish Home For the Aging	7150 Tampa Avenue	Receda, CA 91335	7,160,100.00
Operation School Bell	1370 North St Andrew Place	Hollywood, CA 90028	30,000 00
American Friends Of Hebrew University	9911 West Pico Blvd Suite 152	Los Angeles, CA 90035	1,510,125 00
Brandman Breast Center	9595 Wilshire Blvd, Ste 200	Beverly Hills,CA 90212	2,500.00
Chapman University	One University Drive	Orange, CA 92866	1,250,000.00
Our House	1950 Sawtelle Blvd	Los Angeles, CA 90025	253,500 00
Chabad of California	741 Gayley Avenue	Los Angeles, CA 90099	250,000.00
New Directions for Youth	7315 N Lankershim Blvd	N Hollywood, CA 91605	50,000 00
The Heart Foundation	32107 Lindero Canyon Rd, Suite 235	Westlake Village, CA 91361	50,000.00
United States Holocaust Museum	100 Raoul Wallenberg Place, SW	Washington, DC 20024-2126	500.00
Dr Beth Karlan	8700 Beverly Blvd	Los Angeles, CA 90048	10,000.00
HELP Group	13130 Burbank Blvd	Sherman Oaks, CA 91401	1,750 00
Crohns and Colitis	1640 S. Sepulveda Blvd, #214	Los Angeles, CA 90025	32,500 00
Tower Cancer Research Foundation	427 N Canon Dr #108	Beverly Hills, CA 90210	5,000.00
Tree People	12601 Mulholland Drive	Beverly Hills, CA 90210	250 00
Vista Del Mar Child Care Services	3200 Motor Ave	Los Angeles, CA 90034	5,000 00
KCET Public TV	P O. Box 469028	Escondido, CA 92046	1,000 00
The Acheivable Foundation	237 S Clark Dr	Beverly Hills, CA 90211	1,000.00
American Red Cross	P.O Box 20912	Los Angeles, CA 90006	500.00
Amnesty International	P O Box 96756	Washington DC 20077	1,125 00
Arthritis Foundation	P O. Box 761129	Los Angeles, CA 90076	500.00
ASPCA	P.O. Box 2042	Tom's River, NJ 08754-9925	250 00
Best Friend's Animal Sanctuary	5001 Angel Canyon Rd	Kanab, UT 84741	500.00
Israel Cancer Research Fund	8383 Wilshire Blvd, Suite 341	Beverly Hills, CA 90211	5,000 00
Jewish National Fund	P.O Box 800	Rockville Center, NY 11571	1,000.00
The Jewish Museum	1109 Fifth Avenue	New York, NY 10128	1,000.00
L A Family Housing Corp	7843 Lankershim Blvd	N Hollywood, CA 91605	5,000.00
Lange Foundation	2178 Roscomare Road	Los Angeles, CA 90077	1,000.00
The Saban Free Clinic	8405 Beverly Boulevard	Los Angeles, CA 90048	5,000 00
Project Angel Food	7574 Sunset Blvd	Los Angeles, CA 90046	1,000.00
Smile Train	245 Fifth Avenue #2201	New York, NY 10016	2,500.00
SPCA LA	5026 W Jefferson Blvd	Los Angeles, CA 90016	250.00
SOLIEF	17 Battery Place #210	New York, NY 10004-3507	500 00
Center Theatre Group	601 W Temple Street	Los Angeles, CA 90012	5,458.00

FORM 990 PF PART XV

SAUL BRANDMAN FOUNDATION
DETAIL OF CONTRIBUTIONS, GIFTS, GRANTS PAID
FYE 12/31/09

Organization	Address		Amount
Junior Blind of America	5300 Angeles Vista Blvd	Los Angeles, CA 90043	2,500 00
Camp Discovery	208 Claude Bundrick Road	Blythewood, SC 29016	10,000 00
Children's Burn Foundation	5000 Van Nuys Blvd #450	Sherman Oaks, CA 91403	10,000 00
Women's Guild Cedars-Sinai	P O Box 48750 Room 2416	Los Angeles, CA 90048	1,750 00
Paralyzed Veterans of America	7 Mill Brook Rd	Wilton, NH 03086	250 00
University Women of America	15600 Mulholland Drive	Bel Air, CA 90077	500 00
United Hostesses Charities	2122 Century Park Lane #308	Los Angeles, CA 90069	150 00
Vets on the Bay	58 Bennion Road	Annapolis, MD 21402-5054	5,953 00
Colorado State University	Colorado State University	Fort Collins, Colorado 80523	100,000 00
HELPS International	15301 Dallas Parkway #200	Addison, TX 75001	10,000 00
United in Harmony	P O Box 34456	Los Angeles, CA 90034	10,000 00
Yeshiva Gedolah of Los Angeles	5444 West Olympic Boulevard	Los Angeles, California 90036	10,000 00
New England Academy of Torah	450 Elmgrove Avenue	Providence, RI 02906	10,000 00
The Fulfillment Fund	6100 Wilshire #600	Los Angeles, CA 90048	150 00
American Jewish Committee	P O Box 19464	Newark, NJ 07195	250 00
ORT America	75 Maiden Lane, 10th Floor	New York, NY 10038	500 00
Cumberland College	816 Walnut Street	Williamsburg, KT 40769	1,000 00
General Israel Orphans Home	P O Box 3147	New York, NY 10277	200 00
Guide Dog Foundation	371 E Main Street	Smithtown, NY 11787	250 00
The Jewish Foundation	305 Sevent Avenue, 19th Floor	New York, NY 10001	500 00
Selfhelp Community Services	P O Box 5193	New York, NY 10087	250 00
Senior Gleaners	1951 Bell Avenue	Sacramento, CA 95838	5,500 00
Share, Inc	P O Box 1342	Beverly Hills, CA 90213	250 00
UCI Foundation	5171 California Ave, Ste 150	Irvine, CA 92697	9,950 00
Union Rescue Mission	P O Box 629	Los Angeles, CA 90099	711 60
Stand With Us	P O Box 341069	Los Angeles, CA 90034	250 00
Coalition for Pulmonary Fibrosis	1659 Branham Ln, Ste F #227	San Jose, CA 95118	1,000.00
The Rape Foundation	1223 Wilshire Blvd, Ste 410	Santa Monica, CA 90403	1,000 00
Project Hope	255 Carter Hall Lane	Millwood, VA 22646	1,000 00
Doctors without Borders	P O Box 1869	Merrifield, VA 22116	2,000 00
Cedars-Sinai Medical Center	P O Box 48750	Los Angeles, CA 90048	5,250 00
Los Angeles Times Summer Camp Campaign	File #53401	Los Angeles, CA 90074	1,000 00
LACMA	P O Box 51883	Los Angeles, CA 90051	10,000 00
Concern Foundation	8383 Wilshire Blvd	Beverly Hills, CA 90211	1,300 00
Dream Street Foundation	9536 Wilshire Blvd #310	Beverly Hills, CA 90210	1,000 00
City of Hope	1500 E Duarte Road	Duarte, CA 91010	300 00

SAUL BRANDMAN FOUNDATION
DETAIL OF CONTRIBUTIONS, GIFTS, GRANTS PAID
FYE 12/31/09

Organization	Address		Amount
Los Angeles Art Association	825 N. La Cienega Blvd.	Los Angeles, CA 90069	200.00
Smithsonian Institution	P O. Box 9016	Pittsfield, MA 01202	500.00
American Parkinson Disease	1250 Hyland Blvd Ste 4B	Staten Island, NY 10305	250.00
Mount St Mary's College	10 Chester Place	Los Angeles, CA 90007	10,000.00
Israel Guide Dog Center	732 S Settlers Circle	Warrington, PA 18976	25,000.00
National Italian Charitable Trust	1962 N. Prospect Ave.	Milwaukee, WI 53202	10,000.00
Blue Star Mothers of America	P.O Box 24112	Halethorpe, MD 21227	2,679 98
Jewish Vocational Services	6505 Wilshire Blvd, Ste 200	Los Angeles, CA 90048	5,000.00
Associate IMC	7150 Tampa Avenue	Receda, CA 91335	1,000.00
Operation Homefront	8930 Fourwinds Drive, Ste 340	San Antonio, TX 78239	3,425.00
Rescue Ink	P.O. Box 465	Long Beach, NY 11561	500.00
Stop Cancer	2566 Overland Ave #790	Los Angeles, CA 90064	2,000.00
Friendly House	347 S. Normandie Ave	Los Angeles, CA 90020	2,500.00
Sheila Kar Health Foundation	150 N. Robertson Blvd. #115	Beverly Hills, CA 90211	10,000.00
Los Angeles Regional Food Bank	1734 E 41st Street	Los Angeles, CA 90058	5,500.00
Grounds for Health	92 South Main Street #2	Waterbury, VT 05676	250.00
American Jewish University	6505 Wilshire Blvd, Suite 315	Los Angeles, CA 90048	5,700.00
Veteran's Holiday celebration	11901 Santa Monica Blvd #486	Los Angeles, CA 90025	500.00
International Hearing Dog	5901 E. 89th Avenue	Henderson, CO 80640	16,000.00
Susan G Koman Breast Cancer Foundation	5005 LBJ Freeway Suite 370	Dallas, TX 75244	100.00
St Jude Children's Research Hospital	P.O. Box 50	Memphis TN 38101	200.00
			11,569,827.58