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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust 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 07-01-2009 , and ending 06-30-2010

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 HELP SOM-CHILD FOUNDATION INC

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
810 SEVENTH AVENUE - 29 FL

City or town, state, and ZIP code
NEW YORK, NY 10019

A Employer identification number
13-3319142

B Telephone number (see page 10 of the instructions)
(212) 581-9340

C If exemption application is pending, check here ▶ ☐
D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 1,228,464

J Accounting method ☑ Cash ☐ Accrual
☐ Other (specify) _
(Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

	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 (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	3,782	3,782	3,782	
	4	Dividends and interest from securities	28,380	28,380	28,380	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	55,059			
	b	Gross sales price for all assets on line 6a 395,348				
	7	Capital gain net income (from Part IV, line 2)		55,059		
	8	Net short-term capital gain			49,625	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	87,221	87,221	81,787	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)				
	19	Depreciation (attach schedule) and depletion	0			
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	5,625	5,625	5,625	
	24	**Total operating and administrative expenses.** Add lines 13 through 23	5,625	5,625	5,625	0
	25	Contributions, gifts, grants paid	70,286			70,286
	26	**Total expenses and disbursements.** Add lines 24 and 25	75,911	5,625	5,625	70,286
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	11,310			
	b	**Net investment income** (if negative, enter -0-)		81,596		
	c	**Adjusted net income** (if negative, enter -0-)			76,162	

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	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	170,342	116,324	116,324
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	371,488	359,159	430,329
	c	Investments—corporate bonds (attach schedule)	492,651	434,172	451,620
	11	Investments—land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	64,303	200,439	230,191
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	1,098,784	1,110,094	1,228,464
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		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, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,098,784	1,110,094	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	1,098,784	1,110,094	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,098,784	1,110,094	

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	1,098,784
2	Enter amount from Part I, line 27a	2	11,310
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,110,094
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	1,110,094

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	SEE SCHEDULE ATTACHED	P	2005-01-01	2010-01-01
b	SEE SCHEDULE ATTACHED	P	2010-01-01	2010-01-01
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	114,942		109,508	5,434
b	280,406		230,781	49,625
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				5,434
b				49,625
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	55,059
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	49,625

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	74,987	1,367,183	0 05485
2007	73,780	2,061,409	0 03579
2006	98,235	2,047,156	0 04799
2005	99,350	1,887,214	0 05264
2004	95,766	1,864,393	0 05137

2	**Total** of line 1, column (d).	2	0 24264
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 04853
4	Enter the net value of noncharitable-use assets for 2009 from Part X, line 5.	4	1,358,205
5	Multiply line 4 by line 3.	5	65,910
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	816
7	Add lines 5 and 6.	7	66,726
8	Enter qualifying distributions from Part XII, line 4.	8	70,286

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1				
	Date of ruling or determination letter ________ (attach copy of letter if necessary–see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b			1	816
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	816
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	816
6	Credits/Payments				
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	2,036		
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	2,036
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	1,220
11	Enter the amount of line 10 to be **Credited to 2010 estimated tax** ▶ 1,220	**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		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*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		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
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		No
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		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		No
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
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	Yes	
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	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ NY			
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	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

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 page 20 of the instructions)	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶THE FOUNDATION Telephone no ▶(212) 581-9340

Located at ▶810 SEVENTH AVENUE - 29 FL NEW YORK NY ZIP+4 ▶10019

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

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

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

		Line	Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		No
	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		No
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 page 20 of the instructions)	2b		No
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		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	5b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☑ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	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		No

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

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DOROTHY WAITS 810 SEVENTH AVENUE NEW YORK, NY 10019	Secretary 0 00	0		
FRANK J STELLA 810 SEVENTH AVENUE NEW YORK, NY 10019	Treasurer 0 00	0		
BEVERLY SOMMER 810 SEVENTH AVENUE NEW YORK, NY 10019	Vice President 0 00	0		
AMY MORGAN SOMMER 408 TENTH STREET SANTA MONICA, CA 90402	President 0 00	0		

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

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

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

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

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".

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

Total number of others receiving over $50,000 for professional services . . . . ▶

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	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions 3	

Total. Add lines 1 through 3. . . . . ▶

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	1,188,814
b	Average of monthly cash balances	1b	190,074
c	Fair market value of all other assets (see page 24 of the instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	1,378,888
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	
3	Subtract line 2 from line 1d	3	1,378,888
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions)	4	20,683
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,358,205
6	**Minimum investment return.** Enter 5% of line 5	6	67,910

Part XI **Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	67,910
2a	Tax on investment income for 2009 from Part VI, line 5 — 2a: 816		
b	Income tax for 2009 (This does not include the tax from Part VI) — 2b:		
c	Add lines 2a and 2b	2c	816
3	Distributable amount before adjustments Subtract line 2c from line 1	3	67,094
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	67,094
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	67,094

Part XII **Qualifying Distributions** (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	70,286
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	70,286
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	816
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	69,470

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

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				67,094
2 Undistributed income, if any, as of the end of 2008				
a Enter amount for 2008 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2009				
a From 2004.				
b From 2005.				
c From 2006.				
d From 2007.				
e From 2008. 6,760				
f **Total** of lines 3a through e.	6,760			
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ $ 70,286				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .	0			
d Applied to 2009 distributable amount.				67,094
e Remaining amount distributed out of corpus	3,192			
5 Excess distributions carryover applied to 2009 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	9,952			
b Prior years' undistributed income Subtract line 4b from line 2b				
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.				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . .				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 **Excess distributions carryover to 2010.** Subtract lines 7 and 8 from line 6a	9,952			
10 Analysis of line 9				
a Excess from 2005. . . .				
b Excess from 2006. . . .				
c Excess from 2007. . . .				
d Excess from 2008. . . . 6,760				
e Excess from 2009. . . . 3,192				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

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 organization 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 page 27 of the instructions.)

1 Information Regarding Foundation Managers:

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

AMY MORGAN SOMMER

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

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

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

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 SCHEDULE NEW YORK, NY 10019			VARIOUS	70,286
Total . . . . ▶ **3a**				70,286
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
1 Program service revenue	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
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					3,782
4 Dividends and interest from securities					28,380
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					55,059
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)					87,221

13 Total. Add line 12, columns (b), (d), and (e) 13 87,221

(See worksheet in line 13 instructions on page 28 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 organization's exempt purposes (other than by providing funds for such purposes) (See page 28 of the instructions)

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

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

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

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

****** | 2011-01-27 | ******

Signature of officer or trustee | Date | Title

Paid Preparer's Use Only

Preparer's Signature	BRUCE A ROSEN CPA	Date	Check if self-employed ☐	Preparer's identifying number (see **Signature** on page 30 of the instructions)
Firm's name (or yours if self-employed), address, and ZIP code	Bruce A Rosen CPA PC 7 Cobblestone Court Centerport, NY 11721	EIN	
		Phone no (631) 754-1600	

TY 2009 Investments Corporate Bonds Schedule

Name: THE HELP SOM-CHILD FOUNDATION INC

EIN: 13-3319142

Software ID: 09000047

Software Version: 2009v1.3

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORPORATE BONDS	434,172	451,620

TY 2009 Investments Corporate Stock Schedule

Name: THE HELP SOM-CHILD FOUNDATION INC

EIN: 13-3319142

Software ID: 09000047

Software Version: 2009v1.3

Name of Stock	End of Year Book Value	End of Year Fair Market Value
EQUITIES	359,159	430,329

TY 2009 Investments - Other Schedule

Name: THE HELP SOM-CHILD FOUNDATION INC

EIN: 13-3319142

Software ID: 09000047

Software Version: 2009v1.3

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
INVESTMENT FUNDS	AT COST	200,439	230,191

TY 2009 Other Expenses Schedule

Name: THE HELP SOM-CHILD FOUNDATION INC

EIN: 13-3319142

Software ID: 09000047

Software Version: 2009v1.3

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
REGISTRATION FEES	250	250	250	
INVESTMENT ADVISORY FEES	5,375	5,375	5,375	

Capital gains
THE HELP SOM-CHILD FND/DB

7/1/2009 through 6/30/2010

Investment	Quantity	Date Bought	Date Sold	Sale Proceeds	Purchase Cost	Gain / Loss
Short-Term Gains						
TRANSOCEAN INC	40	3/10/2009	7/6/2009	2,765.27	2,097.60	667.67
OCCIDENTAL PE...	25	3/10/2009	7/6/2009	1,533.24	1,341.18	192.06
MYRIAD PHARM...	15	6/17/2009	7/6/2009	67.05	86.16	(19.11)
EOG RES INC	80	3/10/2009	7/6/2009	4,972.67	4,204.68	767.99
EXXON MOBIL C...	35	3/10/2009	7/6/2009	2,372.59	2,320.45	52.14
COLGATE PALM...	30	3/10/2009	7/17/2009	2,206.31	1,666.71	539.60
FIRSTENERGY C...	110	3/10/2009	7/29/2009	4,554.25	4,167.24	387.01
PROCTER & GA...	50	3/10/2009	7/29/2009	2,794.54	2,242.93	551.61
MARRITT INTL I...	0.66	3/10/2009	8/1/2009	14.27	9.22	5.05
PROCTER & GA...	50	3/10/2009	8/7/2009	2,599.43	2,242.93	356.50
EDWARDS LIFES...	35	3/10/2009	8/10/2009	2,245.74	1,952.95	292.79
MOSAIC CO	25	4/29/2009	8/12/2009	1,315.46	978.75	336.71
RESEARCH IN M...	35	3/10/2009	8/12/2009	2,510.21	1,279.55	1,230.66
CELANESE CORP	30	3/10/2009	8/12/2009	818.45	272.61	545.84
NVIDIA CORP	100	3/10/2009	8/12/2009	1,346.96	889.85	457.11
DWS HIGH INCO...	2,823.53	3/10/2009	8/27/2009	12,000.00	9,797.65	2,202.35
MARRITT INTL I...	0.68	3/10/2009	9/3/2009	15.36	9.50	5.86
MCDONALDS CO...	40	3/10/2009	9/11/2009	2,177.14	2,124.40	52.74
WALMART STOR...	50	3/10/2009	9/11/2009	2,537.43	2,410.93	126.50
ECOLAB INC	60	3/10/2009	9/11/2009	2,645.33	1,854.42	790.91
SPDR GOLD TRU...	75	8/27/2009	9/18/2009	7,425.07	6,968.12	456.95
INTERCONTINE...	35	3/10/2009	9/22/2009	3,394.01	2,166.13	1,227.88
KROGER CO	100	7/6/2009	9/22/2009	2,031.52	2,157.33	(125.81)
ECOLAB INC	50	3/10/2009	9/22/2009	2,311.40	1,545.35	766.05
ANADARKO PET...	25	5/1/2009	9/22/2009	1,590.63	1,140.25	450.38
BAXTER INTL INC	10	6/24/2009	9/22/2009	583.13	506.38	76.75
CAMERON INTL ...	25	3/10/2009	9/22/2009	974.89	502.21	472.68
HENDERSON EU...	1,100	8/27/2009	9/22/2009	26,422.00	24,123.02	2,298.98
BAXTER INTL INC	40	7/6/2009	9/23/2009	2,302.99	2,110.99	192.00
BAXTER INTL INC	30	6/24/2009	9/23/2009	1,727.25	1,519.13	208.12
KELLOGG CO	5	7/6/2009	9/24/2009	246.72	238.75	7.97
KELLOGG CO	65	7/6/2009	9/24/2009	3,199.62	3,106.35	93.27
HASBRO INC	100	5/1/2009	9/24/2009	2,734.77	2,606.00	128.77
KELLOGG CO	5	7/6/2009	9/24/2009	246.72	238.95	7.77
HENDERSON EU...	1,179.98	8/27/2009	10/1/2009	28,166.17	25,876.98	2,289.19
ECOLAB INC	70	3/10/2009	10/9/2009	3,212.12	2,163.49	1,048.63
NVIDIA CORP	160	3/10/2009	10/9/2009	2,252.74	1,423.76	828.98
ACCENTURE LTD	75	3/10/2009	10/19/2009	2,899.23	2,078.78	820.45
EXPRESS SCRIP...	50	3/10/2009	10/19/2009	2,041.74	1,165.93	875.81
APPLE INC	10	3/10/2009	10/19/2009	1,891.15	859.20	1,031.95
BURLINGTON N...	80	3/10/2009	11/4/2009	7,773.73	4,253.68	3,520.05
NIKE INC	25	3/10/2009	11/16/2009	1,630.21	1,009.35	620.86
AMETEK INC	45	3/10/2009	11/18/2009	1,666.22	1,262.81	403.41
AMETEK INC	20	3/10/2009	11/18/2009	744.40	561.25	183.15
AMETEK INC	10	3/10/2009	11/18/2009	372.84	280.63	92.21
DWS HIGH INCO...	3,033.75	3/10/2009	12/2/2009	13,712.53	10,527.11	3,185.42
MARRITT INTL I...	0.61	3/10/2009	12/3/2009	16.50	8.52	7.98
LOCKHEED MAR...	50	3/10/2009	12/10/2009	3,782.40	2,931.35	851.05
ANADARKO PET...	25	5/1/2009	12/10/2009	1,456.02	1,140.25	315.77
OCCIDENTAL PE...	25	3/10/2009	12/10/2009	1,919.51	1,341.18	578.33
CAMERON INTL ...	75	3/10/2009	12/10/2009	2,809.42	1,506.64	1,302.78
BANK NY MELLO...	130	3/10/2009	12/10/2009	3,532.01	2,403.31	1,128.70
RESEARCH IN M...	70	3/10/2009	12/23/2009	4,703.18	2,559.10	2,144.08
OCCIDENTAL PE...	50	3/10/2009	1/7/2010	4,137.75	2,682.35	1,455.40

Capital gains
THE HELP SOM-CHILD FND/DB

7/1/2009 through 6/30/2010

Investment	Quantity	Date Bought	Date Sold	Sale Proceeds	Purchase Cost	Gain / Loss
FPL GROUP INC	50	5/1/2009	1/7/2010	2,652.98	2,749.50	(96.52)
ISHARES TR US ...	10	3/10/2009	1/11/2010	1,045.37	970.10	75.27
ISHARES TR US ...	140	3/10/2009	1/11/2010	14,614.11	13,581.40	1,032.71
ISHARES TR US ...	100	3/10/2009	1/11/2010	10,446.21	9,701.00	745.21
INTEL CORP	200	3/10/2009	1/19/2010	4,205.94	2,639.70	1,566.24
UNITEDHEALTH ...	100	10/19/2009	2/12/2010	3,221.96	2,477.00	744.96
LABORATORY C...	75	3/10/2009	2/12/2010	5,353.81	4,093.91	1,259.90
EXXON MOBIL C...	40	3/10/2009	3/3/2010	2,614.40	2,651.94	(37.54)
MONSANTO CORP	50	3/10/2009	3/3/2010	3,651.51	3,790.13	(138.62)
PRICE T ROWE ...	50	3/10/2009	3/3/2010	2,583.78	1,119.43	1,464.35
INTERCONTINE...	25	3/10/2009	3/3/2010	2,708.21	1,547.24	1,160.97
UNITEDHEALTH ...	50	11/6/2009	3/9/2010	1,663.04	1,421.00	242.04
ACCENTURE LTD	35	3/10/2009	3/9/2010	1,461.27	970.10	491.17
SPDR GOLD TRU...	200	8/27/2009	3/10/2010	21,975.72	18,581.66	3,394.06
UNITEDHEALTH ...	25	11/6/2009	4/27/2010	744.76	710.50	34.26
TRANSDIGM GR...	10	11/19/2009	4/27/2010	557.97	411.76	146.21
TRANSDIGM GR...	10	11/18/2009	4/27/2010	557.97	419.44	138.53
UNITEDHEALTH ...	50	12/10/2009	4/27/2010	1,489.51	1,479.50	10.01
TRANSDIGM GR...	5	11/19/2009	4/27/2010	278.98	205.85	73.13
CAMERON INTL ...	25	3/3/2010	4/29/2010	966.22	1,067.47	(101.25)
TRANSOCEAN INC	25	9/11/2009	4/29/2010	1,960.78	2,064.69	(103.91)
INTERMUNE INC	25	5/3/2010	5/5/2010	248.74	1,212.45	(963.71)
Total Short-Term Gains				280,405.53	230,780.11	49,625.42
Long-Term Gains						
AT&T INC	76.5	11/30/2006	7/16/2009	1,814.69	2,479.99	(665.30)
AT&T INC	103.5	10/16/2007	7/16/2009	2,455.16	4,368.23	(1,913.07)
DU PONT	50,000	1/25/2001	10/15/2009	50,000.00	50,276.00	(276.00)
ST JUDE MED INC	80	3/10/2009	3/12/2010	2,996.79	2,778.28	218.51
ST JUDE MED INC	50	3/10/2009	3/15/2010	2,009.34	1,736.43	272.91
ST JUDE MED INC	30	3/10/2009	3/15/2010	1,203.51	1,041.86	161.65
CELGENE CORP	25	3/10/2009	4/14/2010	1,504.28	1,048.21	456.07
AMERICAN TOW...	75	3/10/2009	4/14/2010	3,141.19	2,067.53	1,073.66
MONSANTO CORP	25	3/10/2009	4/15/2010	1,655.73	1,895.06	(239.33)
MONSANTO CORP	75	3/10/2009	4/27/2010	4,828.59	5,685.19	(856.60)
TRANSOCEAN INC	25	3/10/2009	4/27/2010	2,157.24	1,311.00	846.24
APPLE INC	10	3/10/2009	4/27/2010	2,669.15	859.20	1,809.95
GILEAD SCIENC...	100	3/10/2009	4/27/2010	4,088.80	4,446.70	(357.90)
ROCKWELL COL...	50	3/10/2009	4/28/2010	3,248.44	1,420.78	1,827.66
TRANSOCEAN INC	5	3/10/2009	4/29/2010	392.16	262.20	129.96
CAMERON INTL ...	90	3/10/2009	4/29/2010	3,478.38	1,807.97	1,670.41
PROCTER & GA...	25,000	3/10/2009	6/28/2010	27,299.28	26,024.25	1,275.03
Total Long-Term Gains				114,942.73	109,508.88	5,433.85
Grand Total				395,348.26	340,288.99	55,059.27

CLIENT· THE HELP SOM-CHILD FND, INC
BROKER: DEUTSCHE BANK
ACCOUNT NUMBER: 256741

SECURITY STATUS

SECURITY		PAR VALUE OR # OF SHARES	COST BASIS	MARKET VALUE DEC 2009	JAN 2010	FEB 2010	MAR 2010	APR 2010	MAY 2010	JUN 2010
CASH BALANCE				25,375	41,372	42,420	68,733	80,055	78,014	108,537
MUTUAL FUND										
AIM EUROPEAN GROWTH FD	bt1007.46	2034 610	55,000	56,338	54,670	54,019	56,949	56,542	50,458	50,763
ARTIO GLOBAL HIGH INC FD	bt1157 18	2515 820	25,600	13,763	25,712	25,510	26,165	26,542	25,158	25,058
COLUMBIA SELECT SM CAP FD		1970.440	16,000	26,897	26,030	27,133	29,182	31,567	28,631	25,793
EATON VANCE MKTS		4239 770	29,000	55,795	54,227	54,481	58,763	59,314	53,845	53,760
ISHARES INC MSCI JAPAN		500	18,460	20,685	19,090	20,045	21,480	21,125	18,505	17,870
ISHARES S&P GSCI	bt300	1100	33,379	35,002	32,164	34,067	34,276	35,354	30,547	30,569
ISHARES TR US TREAS	sld			25,975						
PIMCO DEVELOPING MKTS		2702.70	23,000	27,081	26,973	27,108	27,676	27,757	26,405	26,378
SPDR GOLD TRUST	sld			21,462	21,192	21,886				
SUB TOTAL		**15063.340**	**200,439**	**282,998**	**260,058**	**264,249**	**254,491**	**258,201**	**233,549**	**230,191**
CORPORATE BONDS										
CITIGROUP INC 6.5%	01/18/11	50000	49,981	52,286	52,338	52,045	51,980	51,744	51,444	51,209
CISCO SYSTEMS CO 5.25%	02/22/11	25000	25,835	26,233	26,180	26,117	26,018	25,922	25,771	25,680
WALT DISNEY CO 5.7%	07/15/11	25000	26,100	26,646	26,655	26,542	26,501	26,386	26,221	26,259
HEWLETT PACKARD CO 5 25%	03/01/12	25000	25,925	26,820	26,972	27,024	26,838	26,817	26,741	26,751
ELI LILLY & CO 3.55%	03/06/12	25000	25,265	26,017	26,170	26,157	26,085	26,096	26,143	26,070
PRUDENTIAL FINL INC 3.625%	09/17/12	25000	25,328	25,370	25,643	25,665	25,711	25,731	25,525	25,749
BELLSOUTH CORP 4.75%	11/15/12	25000	25,372	26,695	26,788	26,787	26,657	26,701	26,723	26,802
VERIZON COMM INC 4.35%	02/15/13	25000	24,895	26,150	26,554	26,585	26,517	26,587	26,644	26,724
MCDONALDS CORP 4.3%	03/01/13	25000	25,836	26,447	26,814	26,833	26,633	26,694	26,721	26,858
WALMART STORES 7.25%	06/01/13	50000	51,320	57,679	57,943	58,244	57,666	58,043	57,768	57,956
BP CAP MKTS 5.25%	11/07/13	25000	26,257	27,231	27,585	27,619	27,511	27,600	26,901	22,982
NOVARTIS CAP CORP 4.125%	02/10/14	25000	25,668	26,279	26,497	26,646	26,470	26,672	26,716	26,973
CHEVRON CORP 3.95%	03/03/14	25000	25,333	26,100	26,488	26,529	26,109	26,612	26,519	26,797
SHELL INTL FIN 4%	03/21/14	25000	25,626	26,088	26,425	26,443	26,308	26,490	26,532	26,442
ORACLE CORP 5.25%	01/15/16	25000	25,431	26,997	27,629	27,755	27,541	27,783	27,902	28,368
PROCTER & GAMBLE 4.6% 1/15/14	sld			26,620	26,962	27,031	26,861	27,060	27,113	
SUB TOTALS		**425,000**	**434,172**	**479,658**	**483,643**	**484,022**	**481,406**	**482,938**	**481,384**	**451,620**
STOCKS										
ABBOTT LABS	sld50	100	4,730	5,399	5,294	5,428	5,268	5,116	4,756	4,678
ACCENTURE LTD	sld110	90	2,495	5,188	5,124	4,996	3,776	3,928	3,377	3,479

CLIENT: THE HELP SOM-CHILD FND, INC
BROKER: DEUTSCHE BANK
ACCOUNT NUMBER: 256741

SECURITY STATUS

		PAR VALUE			MARKET VALUE					
		OR # OF	COST	DEC	JAN	FEB	MAR	APR	MAY	JUN
SECURITY		SHARES	BASIS	2009	2010	2010	2010	2010	2010	2010
ALPHA NAT RES INC	bt120	170	7,660	4,338	6,092	6,902	8,481	8,004	6,523	5,758
AMERICAN TOWER CORP	sld75	115	3,170	8,210	8,066	8,105	8,096	4,693	4,661	5,118
AMETEK INC	sld75	235	6,595	8,986	8,563	9,174	9,743	10,164	9,541	9,435
AMGEN INC	bt25	135	6,652	6,223	6,433	6,227	6,582	7,737	6,990	7,101
ANADARKO PETE CORP	bt20/sld50	95	4,827	4,681	4,783	5,260	5,462	5,905	4,971	3,429
APPLE INC	bt15/sld20	95	10,115	22,127	20,167	21,485	24,675	24,804	24,404	23,895
BORG WARNER INC		75	3,068					3,251	2,795	2,801
BROADCOM CORP	bt180	380	11,129	11,959	10,154	11,902	12,616	13,110	13,110	12,529
CAMERON INTL CORP	sld			3,762	3,389	3,702	4,929			
CELANESE CORP	sld30	110	1,000	3,531	3,201	3,431	3,504	3,519	3,154	2,740
CELGENE CORP	b60/sld75	255	11,403	15,590	15,898	16,666	17,349	15,807	13,454	12,959
CHECK POINT SOFTWARE		125	3,771	4,235	3,997	4,075	4,384	4,453	3,834	3,685
CHURCH & DWIGHT INC	bt25	60	3,455	3,627	3,617	4,031	4,017	4,155	3,949	3,763
CISCO SYSTEMS INC	bt175	825	13,474	19,750	18,538	20,072	21,475	22,217	19,107	17,581
COLGATE PALMOLIVE CO	sld30	70	3,889	5,751	5,602	5,806	5,968	5,887	5,466	5,513
CONCUR TECHNOLOGIES INC	bt100	125	5,482		991	984	5,126	5,239	5,288	5,335
COVIDIEN PLC	bt50	150	7,298			4,912	5,028	7,199	6,359	6,027
DARDEN RESTAURANTS INC		120	3,140	4,208	4,435	4,866	5,345	5,370	5,148	4,662
E M C CORP		510	5,380	8,910	8,502	8,920	9,200	9,695	9,496	9,333
EDWARDS LIFESCIENCES split	sld135	150	4,185	6,514	6,722	6,887	7,416	7,731	7,580	8,403
ENERGIZER HLDGS INC		100	4,045	6,128	5,550	5,795	6,276	6,110	5,619	5,028
EXPRESS SCRIPTS split	sld50	220	5,130	9,506	9,225	10,561	11,194	11,014	11,066	10,344
EXXON MOBIL CORP	bt25/sld125	40	2,738	3,750	5,154	5,200	2,679	2,711	2,418	2,283
FPL GROUP INC	sld			2,641						
FREEPORT MCMORAN INC	bt60	85	7,039		1,667	1,879	5,012	6,420	5,954	5,026
GILEAD SCIENCES INC	bt100/sld100	180	8,175	12,116	13,516	13,331	12,732	7,148	6,466	6,170
GOOGLE INC	bt105	25	11,261	15,500	13,249	13,170	14,178	13,142	12,141	11,124
HEWLETT PACKARD CO		200	7,933	10,302	9,414	10,158	10,630	10,394	9,202	8,656
INTEL CORP	bt125/sld200	400	5,892	12,240	7,760	8,212	8,916	9,136	8,568	7,780
INTERCONTINENTALEXCHANGE INC	sld60	30	1,857	6,176	5,251	5,901	3,365	3,499	3,484	3,391
INTL BUSINESS MACHS CORP		50	4,690	6,545	6,120	6,358	6,413	6,450	6,263	6,174
J P MORGAN CHASE & CO		80	1,434	3,334	3,115	3,358	3,580	3,406	3,166	2,929
JOHNSON & JOHNSON	sld75	45	2,142	2,898	2,829	2,835	2,934	2,894	2,624	2,658
KOHLS CORP		100	4,965	5,393	5,037	5,382	5,478	5,499	5,075	4,750
LABORATORY CORP	sld			5,613	5,332					
LIMITED BRANDS INC		400	6,979	7,696	7,608	8,844	9,848	10,720	9,944	8,828
MARRIOTT INTL INC		180	2,487	4,905	4,721	4,880	5,674	6,617	6,021	5,389
MCDONALDS CORP	sld40	50	2,655	3,122	3,122	3,193	3,336	3,530	3,344	3,294
MCKESSON HBOC INC		75	4,385			4,436	4,929	4,861	5,250	5,037
METLIFE INC		50	2,303						2,025	1,888

CLIENT THE HELP SOM-CHILD FND, INC
BROKER: DEUTSCHE BANK
ACCOUNT NUMBER: 256741

SECURITY STATUS

SECURITY		PAR VALUE OR # OF SHARES	COST BASIS	MARKET VALUE DEC 2009	JAN 2010	FEB 2010	MAR 2010	APR 2010	MAY 2010	JUN 2010
MICROSOFT CORP		520	8,174	15,850	14,654	14,908	15,230	15,878	13,416	11,965
MONSANTO CO	sld			12,262	11,382	10,598	7,142			
MORGAN STANLEY DEAN WITTER		175	5,026				5,126	5,289	4,744	4,062
MOSAIC CO	bt50 /sld25	125	5,174	7,466	6,689	7,299	7,596	6,393	5,771	4,873
MYRIAD GENETICS INC	bt50	110	3,131	2,870	2,585	2,530	2,646	2,640	2,008	1,645
NIKE INC	sld25	155	6,258	10,241	9,881	10,478	11,393	11,766	11,219	10,470
NORDSTROM INC	bt75	140	4,956	5,261	4,836	5,172	5,719	5,786	5,558	4,507
NORFOLK SOUTHERN CORP	bt75	125	5,659	6,552	5,882	6,429	6,986	7,416	7,058	6,631
OCCIDENTAL PETE CORP	sld			4,068						
ORACLE CORP		540	7,813	13,246	12,452	13,311	13,883	13,968	12,188	11,588
OWENS ILL INC		150	5,354					5,316	4,550	3,968
PARKER HANNIFIN CORP		100	4,545	5,388	5,591	6,031	6,474	6,918	6,146	5,546
PEPSICO INC	bt25	165	7,888	10,032	9,837	10,308	10,916	10,761	10,377	10,057
PRICE T TOWE GP INC	sld50	130	2,911	9,585	8,932	9,124	7,146	7,480	6,438	5,771
QUALCOMM INC	bt55	355	15,312	16,422	13,912	13,022	14,896	13,731	12,624	11,658
ROCKWELL COLLINS INC	sld50	120	3,410	9,411	9,042	9,568	10,640	7,800	7,001	6,376
ROPER INDS INC		135	6,926	7,070	6,761	7,484	7,808	8,238	7,833	7,555
SCHLUMBERGER LTD	bt25	115	5,238	5,858	5,711	5,499	5,711	8,213	6,457	6,364
SCHWAB CHARLES CORP		275	5,247					5,305	4,494	3,900
SCRIPPS NETWORKS		200	7,209	8,300	8,540	7,916	8,870	9,068	9,036	8,068
SOLERA HOLDINGS INC		75	2,739		2,483	2,562	2,899	2,915	2,601	2,715
ST JUDE MED INC	sld			5,885	6,037	6,115				
STEEL DYNAMICS INC		125	2,430		1,897	2,041	2,184	1,965	1,834	1,649
STERICYCLE INC		100	4,726	5,517	5,291	5,518	5,450	5,890	5,862	6,558
SYSCO CORP		200	3,978	5,588	5,598	5,780	5,900	6,308	5,962	5,714
TJX COS INC		125	4,539	4,569	4,751	5,204	5,315	5,793	5,683	5,244
TRANSDIGM GROUP INC	bt50/sld25	75	3,369	4,749	4,827	5,022	5,304	4,145	3,957	3,827
TRANSOCEAN LTD	sld			4,554	4,661	4,390	4,751			
UNITED TECH CORP		120	4,770	8,329	8,098	8,238	8,833	8,994	8,086	7,789
UNITEDHEALTH GROUP	sld			6,858	7,425	4,233	2,450			
WALMART STORES INC	bt45/sld50	155	7,455	8,285	8,282	8,381	8,618	8,314	7,837	7,451
ZIMMER HLDGS INC		100	5,894				5,920	6,091	5,593	5,405
SUB TOTAL		11010	359,159	475,070	454,275	474,485	501,420	493,916	456,926	430,329
TOTALS			993,770	1,263,101	1,239,348	1,265,176	1,306,050	1,315,110	1,249,873	1,220,677

The Help Som-Child Foundation
Part XV - Contributions Paid During the Year
July 2009 through June 2010

Type	Date	Num	Name	Paid Amount
Check	07/22/2009	1280	KCRW	$1,000 00
Check	07/22/2009	1281	The Alliance	2,500 00
Check	07/22/2009	1284	The UCLA Foundation	2,161 00
Check	07/29/2009	1285	National Asthma Campaign, Inc	500 00
Check	07/29/2009	1287	The Council of the Library Foundation	250 00
Check	08/28/2009	1288	KPCC FM 89 3	2,500 00
Check	08/28/2009	1289	Determined to Succeed	1,000 00
Check	10/01/2009	1290	EyeCare Foundation	4,000 00
Check	10/01/2009	1291	KPFK-FM	2,500 00
Check	10/01/2009	1292	Everychild Foundation	5,500 00
Check	10/01/2009	1294	Library Foundation of Los Angeles	1,800 00
Check	10/08/2009	1295	The Los Angeles Rebellion RFC	1,500 00
Check	11/06/2009	1296	The Alliance	2,500 00
Check	11/06/2009	1297	Wellesley College	10,000 00
Check	11/06/2009	1298	Village School Annual Fund	2,500 00
Check	11/06/2009	1299	Ocean Futures Society	250 00
Check	11/06/2009	1300	Greater Los Angeles Zoo Association	1,500 00
Check	11/09/2009	1301	P S Arts	650 00
Check	12/10/2009	1302	The Dalton School	2,000 00
Check	12/10/2009	1303	ACLU Foundation of Southern California	24,000 00
Check	12/10/2009	1304	Pacific Hills School	1,000 00
Check	12/10/2009	1305	Park Century School	125 00
Check	12/10/2009	1306	Los Angeles County Museum of Art	550 00
TOTAL				$70,286 00