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Form 990-PF

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust

Treated as a Private Foundation

OMB No 1545-0052

2009Department of the Treasury
Internal Revenue Service

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

For calendar year 2009, or tax year beginning **SEP 1, 2009**, and ending **AUG 31, 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 HAROLD GRINSPOON CHARITABLE FOUNDATION		A Employer identification number 22-2738277
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 380 UNION STREET		B Telephone number (413) 781-0712
	City or town, state, and ZIP code WEST SPRINGFIELD, MA 01089		C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) _____ \$ 5,715,233. (Part I, column (d) must be on cash basis)			F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received	3,343,645.		N/A	
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	458.	458.		STATEMENT 1
4	Dividends and interest from securities	67,592.	67,592.		STATEMENT 2
5a	Gross rents				
b	Net rental income or (loss) -4,247.				STATEMENT 3
6a	Net gain or (loss) from sale of assets not on line 10	37,948.			
b	Gross sales price for all assets on line 6a 438,238.				
7	Capital gain net income (from Part IV, line 2)		37,948.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss)				
11	Other income	88,340.	0.		STATEMENT 4
12	Total. Add lines 1 through 11	3,537,983.	105,998.		
13	Compensation of officers, directors, trustees, etc	79,537.	0.		79,537.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees STMT 5	380.	0.		380.
b	Accounting fees STMT 6	8,000.	3,600.		4,400.
c	Other professional fees STMT 7	28,354.	0.		28,354.
17	Interest				
18	Depreciation and depletion STMT 8	279.	29.		0.
19	Occupancy	6,448.	3,224.		3,224.
20	Travel, conferences, and meetings	5,689.	0.		5,689.
21	Printing and publications				
22	Other expenses STMT 9	136,214.	13,122.		114,943.
23	Total operating and administrative expenses. Add lines 13 through 23	264,901.	19,975.		236,527.
24	Contributions, gifts, grants paid	622,978.			519,762.
25	Total expenses and disbursements. Add lines 24 and 25	887,879.	19,975.		756,289.
26	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	2,650,104.			
b	Net investment income (if negative, enter -0-)		86,023.		
c	Adjusted net income (if negative, enter -0-)			N/A	

**THE HAROLD GRINSPOON CHARITABLE
FOUNDATION**

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	23,010.	54,844.	54,844.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶ 18,353.			
	Less: allowance for doubtful accounts ▶	23,353.	18,353.	18,353.
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 10	1,997,441.	5,113,209.	5,113,209.
	c Investments - corporate bonds			
Liabilities	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 11	528,736.	528,827.	528,827.
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers)	2,572,540.	5,715,233.	5,715,233.
	17 Accounts payable and accrued expenses	5,144.	3,897.	
	18 Grants payable	334,749.	437,966.	
Net Assets or Fund Balances	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	339,893.	441,863.	
	24 Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.	2,232,647.	5,273,370.	
	25 Unrestricted			
26 Temporarily restricted				
26 Permanently restricted				
Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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				
30 Total net assets or fund balances	2,232,647.	5,273,370.		
31 Total liabilities and net assets/fund balances	2,572,540.	5,715,233.		

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	2,232,647.
2 Enter amount from Part I, line 27a	2	2,650,104.
3 Other increases not included in line 2 (itemize) ▶ UNREALIZED GAIN ON INVESTMENTS	3	418,840.
4 Add lines 1, 2, and 3	4	5,301,591.
5 Decreases not included in line 2 (itemize) ▶ UNREALIZED LOSS ON RE LP'S	5	28,221.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	5,273,370.

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 CAPITAL GAIN DIVIDENDS	P		
b PUBLICLY TRADED SECURITIES-MERRILL LYNCH	P		
c PUBLICLY TRADED SECURITIES-SANFORD BERNSTEIN	P		
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 5,511.			5,511.
b 33,385.		29,284.	4,101.
c 399,342.		371,006.	28,336.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) 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			5,511.
b			4,101.
c			28,336.
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	37,948.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2008	900,555.	2,248,525.	.400509
2007	1,051,062.	2,811,438.	.373852
2006	788,261.	2,728,904.	.288856
2005	866,925.	2,506,978.	.345805
2004	811,228.	2,364,262.	.343121

2 Total of line 1, column (d)	2	1.752143
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	.350429
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	2,782,321.
5 Multiply line 4 by line 3	5	975,006.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	860.
7 Add lines 5 and 6	7	975,866.
8 Enter qualifying distributions from Part XII, line 4	8	756,289.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	1,720.
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		2	0.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		3	1,720.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
3 Add lines 1 and 2		5	1,720.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		6a	3,426.
5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-		6b	
6 Credits/Payments:		6c	
a 2009 estimated tax payments and 2008 overpayment credited to 2009		6d	
b Exempt foreign organizations - tax withheld at source		7	3,426.
c Tax paid with application for extension of time to file (Form 8868)		8	
d Backup withholding erroneously withheld		9	
7 Total credits and payments. Add lines 6a through 6d		10	1,706.
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached		11	0.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid			
11 Enter the amount of line 10 to be: Credited to 2010 estimated tax <input type="checkbox"/> 1,706. Refunded <input type="checkbox"/>			

Part VII-A Statements Regarding Activities

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

N/A

Part VII-A Statements Regarding Activities (continued)

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

Website address ► WWW.HGCF.ORG

14 The books are in care of ► JEREMY PAVA Telephone no. ► (413) 781-0712
 Located at ► 380 UNION STREET, WEST SPRINGFIELD, MA ZIP+4 ► 01089

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here
 and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A

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

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

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

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**THE HAROLD GRINSPOON CHARITABLE
FOUNDATION**

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

6b

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

If "Yes" to 6b, file Form 8870

☐ Yes ☒ No

7b

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

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

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.

(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
DIANE TRODERMAN 172 CRESTVIEW CIRCLE LONGMEADOW, MA 01106	TRUSTEE 0.50	0.	0.	0.
HAROLD GRINSPOON 172 CRESTVIEW CIRCLE LONGMEADOW, MA 01106	TRUSTEE 0.50	0.	0.	0.
JEREMY PAVA 258 WASHINGTON BLVD SPRINGFIELD, MA 01101	TRUSTEE 0.50	0.	0.	0.
MARY ANNE HERRON 380 UNION STREET WEST SPRINGFIELD, MA 01089	DIRECTOR SPECIAL PROJECTS 40.00	79,537.	0.	0.

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

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

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

0

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**THE HAROLD GRINSPOON CHARITABLE
FOUNDATION**

Part VIII
Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)
3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
JOHNSON R.E. INVESTORS-SEE LINE 1 OF PART VIII PURCH. 380 UNION STREET, W SPRINGFIELD, MA 01089	SERV.-PROFESSIONALS	79,537.

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 NONE	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

0.

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**THE HAROLD GRINSPOON CHARITABLE
FOUNDATION**

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	2,207,636.
b	Average of monthly cash balances	1b	83,210.
c	Fair market value of all other assets	1c	533,845.
d	Total (add lines 1a, b, and c)	1d	2,824,691.
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	2,824,691.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	42,370.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,782,321.
6	Minimum investment return. Enter 5% of line 5	6	139,116.

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	139,116.
2a	Tax on investment income for 2009 from Part VI, line 5	2a	1,720.
b	Income tax for 2009. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,720.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	137,396.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	137,396.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	137,396.

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	756,289.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	756,289.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	756,289.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				137,396.
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2009:				
a From 2004	695,037.			
b From 2005	737,503.			
c From 2006	654,751.			
d From 2007	913,163.			
e From 2008	789,301.			
f Total of lines 3a through e	3,789,755.			
4 Qualifying distributions for 2009 from Part XII, line 4: ► \$	756,289.			
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				137,396.
e Remaining amount distributed out of corpus	618,893.			
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	4,408,648.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2008. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2009. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2010				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2004 not applied on line 5 or line 7	695,037.			
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a	3,713,611.			
10 Analysis of line 9:				
a Excess from 2005	737,503.			
b Excess from 2006	654,751.			
c Excess from 2007	913,163.			
d Excess from 2008	789,301.			
e Excess from 2009	618,893.			

Form 990-PF (2009)

Page 10

N/A

- b** Check box to indicate whether the foundation is a private operating foundation described in section

2009.05090 THE HAROLD GRINSPOON CHARIT 18GRI201

Part XV

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

Grants and Contributions Paid During the Year or Approved for Future Payment					
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount	
Name and address (home or business)					
a Paid during the year CONTRIBUTIONS TO CHARITABLE ORGANIZATIONS - SEE ATTACHED SCHEDULE				354,304.	
GRANTS TO INDIVIDUALS - SEE ATTACHED SCHEDULE				165,457.	
Total			► 3a	519,761.	
b Approved for future payment NONE					
Total			► 3b	0.	

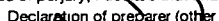


Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

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

[illegible]

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

b If "Yes," complete the following schedule.		
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.				
Sign Here	 Signature of officer or trustee		Date 7/15/11	Title TREASURER
	Preparer's signature 		Date 07/15/11	Check if self-employed <input type="checkbox"/>
Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code MEYERS BROTHERS KALICKA, P.C. 330 WHITNEY AVE, SUITE 800 HOLYOKE, MA 01040		Preparer's identifying number EIN 	
			Phone no. 413-536-8510	

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No 1545-0047

2009

Name of the organization

THE HAROLD GRINSPOON CHARITABLE
FOUNDATION

Employer identification number

22-2738277

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions
for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

THE HAROLD GRINSPOON CHARITABLE
FOUNDATION

Employer identification number

22-2738277

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	HAROLD GRINSPOON 172 CRESTVIEW CIRCLE LONGMEADOW, MA 01106	\$ 3,342,456.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

THE HAROLD GRINSPOON CHARITABLE
FOUNDATION

22-2738277

Part II Noncash Property (see instructions)[illegible]

Name of organization

Employer identification number

THE HAROLD GRINSPOON CHARITABLE
FOUNDATION

22-2738277

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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

SOURCE	AMOUNT
BANK OF AMERICA	458.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	458.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
MERRILL LYNCH	2,975.	0.	2,975.
PIMCO	16,803.	0.	16,803.
S.Y.G. II PARTNERSHIP	296.	0.	296.
SANFORD BERNSTEIN	15,255.	0.	15,255.
STATE OF ISRAEL BONDS	32,263.	0.	32,263.
TOTAL TO FM 990-PF, PART I, LN 4	67,592.	0.	67,592.

FORM 990-PF RENTAL EXPENSES STATEMENT 3

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
S.Y.G II PTSP- NET RENTAL EXPENSE FROM K-1		4,247.	
- SUBTOTAL -	1		4,247.
TOTAL RENTAL EXPENSES			4,247.
NET RENTAL INCOME TO FORM 990-PF, PART I, LINE 5B			-4,247.

FORM 990-PF	OTHER INCOME		STATEMENT	4
DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	
MISCELLANEOUS INC	702.	0.		
EVENT SPONSORSHIP INC	87,638.	0.		
TOTAL TO FORM 990-PF, PART I, LINE 11	88,340.	0.		

FORM 990-PF	LEGAL FEES		STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL	380.	0.		380.
TO FM 990-PF, PG 1, LN 16A	380.	0.		380.

FORM 990-PF	ACCOUNTING FEES		STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	7,200.	3,600.		3,600.
PROFESSIONAL SERVICES	800.	0.		800.
TO FORM 990-PF, PG 1, LN 16B	8,000.	3,600.		4,400.

FORM 990-PF	OTHER PROFESSIONAL FEES		STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROGRAM CONSULTING	28,354.	0.		28,354.
TO FORM 990-PF, PG 1, LN 16C	28,354.	0.		28,354.

FORM 990-PF	TAXES			STATEMENT	8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN INCOME TAX	29.	29.		0.	
FEDERAL EXCISE TAX	0.	0.		0.	
STATE INCOME TAX	250.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	279.	29.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	9
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INSURANCE	8,149.	0.		0.	
COMMISSIONS AND FEES	6,904.	6,904.		0.	
OFFICE AND GENERAL EXPENSES	10,991.	1,971.		9,020.	
CAMBODIA PROJECT EXPENSES	9,578.	0.		9,578.	
TEACHER AWARD EXPENSES	47,532.	0.		47,532.	
ENTREPRENEURSHIP CONFERENCE & AWARD BANQUET	30,610.	0.		30,610.	
ENERGY INITIATIVE EXPENSE	33.	0.		33.	
LITERACY PROJECT BOOK AWARDS	18,170.	0.		18,170.	
S.Y.G II PTSP- NET RENTAL EXPENSE FROM K-1	4,247.	4,247.		0.	
TO FORM 990-PF, PG 1, LN 23	136,214.	13,122.		114,943.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	10
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
PUBLICLY TRADED SECURITIES	4,389,869.	4,389,869.		
MUTUAL FUNDS	692,916.	692,916.		
MONEY MARKET FUNDS	30,424.	30,424.		
TOTAL TO FORM 990-PF, PART II, LINE 10B	5,113,209.	5,113,209.		

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 11
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
LIMITED PARTNERSHIP INTERESTS	FMV	50,039.	50,039.
STATE OF ISRAEL BONDS	FMV	478,788.	478,788.
TOTAL TO FORM 990-PF, PART II, LINE 13		528,827.	528,827.

FORM 990-PF	PART XV - LINE 1A LIST OF FOUNDATION MANAGERS	STATEMENT 12
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NAME OF MANAGER

DIANE TRODERMAN
HAROLD GRINSPOON

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XV, LINES 2A THROUGH 2D

STATEMENT 13

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

HAROLD GRINSPOON
380 UNION STREET
WEST SPRINGFIELD, MA 01089

TELEPHONE NUMBER

413/781-0712

FORM AND CONTENT OF APPLICATIONS

A WRITTEN REQUEST WHICH SHOULD INCLUDE A DESCRIPTION OF THE FUNCTIONS TO BE
FUNDED, AMOUNT REQUESTED, ANNUAL BUDGET OF SOLICITING ORGANIZATION.

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

NONE

THE HAROLD GRINSPOON CHARITABLE FOUNDATION
AUGUST 31, 2010 FORM 990-PF
PART XV - LINE 3

EIN 22-2738277

Recipient	Purpose	Amount
The May Institute, Inc	services and special education for children with autism and other mental health r	100.00
Nat'l Fed of the Blind-Gr Springfield	services for the blind	100 00
Greater Springfield Habitat for Humanity	low-income home ownership	100 00
Riverbrook Residence	residential programs for women with developmental disabilities	100 00
Longmeadow Chamber Music Society	local chamber music program	250 00
National Kidney Foundation Inc	kidney health education and research	50 00
Dunbar Community Center	athletic, educational and social programs in Springfield, MA	100 00
Women's Fund of W MA	philanthropy to create economic and social equality for women and girls	100 00
Springfield Girls Club Family Center Inc	educational and athletic programs for children	100 00
Longmeadow Historical Society	historical resources about Longmeadow, MA	100 00
NAMI-WM	research and services for the mentally ill	100 00
Friends Of The Homeless Inc	homeless shelter for men & women	100 00
Digital Divide Data	education and employment opportunities for youth in developing countries	5,000 00
Hentage Academy	facilities improvement at Jewish day school	5,000 00
Bay Path College	entrepreneurship education program	4,000 00
UMass Amherst Isenberg School of Mgmt	entrepreneurship education program	4,000 00
WFCR	public radio	5,000 00
Alzheimer's Association	Alzheimer's research and education	1,500 00
MA International Festival of the Arts	modern dance company	500 00
Jewish Theological Seminary of America	Conservative Judaism seminary and graduate education	5,000 00
University of Massachusetts at Amherst	Isenberg School of Management	10,000 00
Shakespeare and Company	theatre company	1,000 00
Maharwe Performing Arts Center	performing arts, film and educational programs	500 00
Hillel at UMASS	Jewish student life at University of Massachusetts	5,000 00
The WA Institute for Near East Policy	for distribution of the book, <u>Myths Illusions & Peace</u> to community leaders	8,221 25
13 Plus Chai Inc	Jewish adult lifelong learning	1,300 00
Follow Your Dream	grade-school education for Cambodian children in squatter villages	16,831 19
Jewish Comm Centers of Greater Boston	Jewish educational programs and athletic programs	1,500 00
Bay Path College	scholarships for One-Day-a-Week, a college program for working women	5,000 00
Brigham and Women's Hospital	medical research	2,500 00
Follow Your Dream	grade-school education for Cambodian children in squatter villages	2,545 07
The Arnold P Gold Foundation	education supporting humanism in medicine	10,000 00
Dana Farber Cancer Institute	cancer services and research	1,000 00
Baystate Medical Center	capital campaign for Baystate Hospital	20,000 00
American Red Cross	emergency and disaster relief and prevention	500 00
Aspen Santa Fe Ballet	ballet performance and education	1,000 00
The Arnold P Gold Foundation	education supporting humanism in medicine	10,000 00
Girl Scouts of Central & W MA	girls leadership programs	1,000 00
Baystate Health Foundation, Inc	Practical Psychopharmacology conference	6,250 00
American Friends of Yahad in Unum Inc	Research on Holocaust graves in Eastern Europe	1,000 00
Hillel at UMASS	Jewish student life at University of Massachusetts	1,000 00
Jewish Comm Ctr of Met Detroit	Jewish educational programs and athletic programs	5,000 00
NAMI-WM	research and services for the mentally ill	5,000 00
Follow Your Dream	grade-school education for Cambodian children in squatter villages	5,000 00
Earth Institute at Columbia University	Earth Institute Millennium Villages in Africa	100,000 00
Cystic Fibrosis Foundation	Cystic Fibrosis research and education	1,000 00
Community Foundation of W MA	The Republican's Newspaper in Education Fund for learning and literacy	500 00
WFCR	public radio	5,000 00
The UMass Memorial Foundation Inc	Alzheimer's services	500 00
The Majestic Theater	theatre company	500 00
Sinai Academy of the Berkshires	Jewish preK-5 day school	5,000 00
Alzheimer's Association - Western MA	Alzheimer's research and education	1,500 00
Camp Bauercrest	swimming pool for Jewish overnight camp	5,000 00
Center School	Longmeadow, MA public K-5 school	1,000 00
Follow Your Dream	grade-school education for Cambodian children in squatter villages	5,993 00
Council on Foundations	promote responsible philanthropy by grantmaking foundations	600 00
Brigham and Women's Hospital	Solomon Scholars program for medical research	1,000 00
Laurel Lake Preservation Association Inc	invasive weed mitigation for Laurel Lake	1,000 00
Shrners Hospitals for Children	medical services and research	500 00
Adventure Rabbi	Jewish retreats, religious services and educational programs	5,000 00

THE HAROLD GRINSPOON CHARITABLE FOUNDATION
AUGUST 31, 2010 FORM 990-PF
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Longmeadow Chamber Music Society	local chamber music program	250 00
The Jewish Resource Ctr - Chabad of Aspen	Jewish religious programs and services	350 00
Lown Cardiovascular Research Foundation	cardiovascular disease prevention education	3,622 00
C C Wang Clinical Directorship	medical research	8,765 00
Dana Farber Cancer Institute	cancer services and research	4,224 00
Benson-Henry Inst. for Mind Body Medicine	wellness reseach and education	2,112 00
Massachusetts Eye and Ear Infirmary	medical research	4,145 00
Massachusetts Eye and Ear Infirmary	medical education	1,594 00
Marlboro College	higher education programs	6,239 00
UMass Amherst Isenberg School of Management	management education programs	1,896 00
Nirenberg Ctr for Advanced Lung Disease	medical research	3,537 00
Community Music School	music education programs	2,260 00
The Arnold P Gold Foundation	GHHS Biennial Scholarships	3,170 00
Guralnick Professorship	medical research	4,672 00
CA Cannabis Research Medical Group	medical cannabis education	2,609 00
Wheaton College	Wheaton Fund scholarship	5,207 00
Solomon Schechter Day School of Greater Boston	Jewish day school	6,804 00
Girl Scouts of Central & W MA	2010 campership fund	760 00
Appalachian Mountain Club	Youth Education Programs	5,548 00

Total Part XV, Line 3- Contributions to Charitable Organizations 354,304 51

All of the organizations listed above are 501(c)(3) organizations or
State-owned schools None of the organizations are supporting organizations
or private foundations

THE HAROLD GRINSPOON CHARITABLE FOUNDATION
AUGUST 31, 2010 FORM 990-PF
PART XV - LINE 3

EIN. 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Joanne Casey	Teacher Awards 2010	599.00
Patricia Hitchcock	Teacher Awards 2010	599.00
Norma McKenna	Teacher Awards 2010	599.00
Barbara Spear	Teacher Awards 2010	599.00
Elise Heaton	Teacher Awards 2010	599.00
Terrie Henrich	Teacher Awards 2010	599.00
Marcia Jackson	Teacher Awards 2010	599.00
Pamela Pearson	Teacher Awards 2010	599.00
Kristina Stone	Teacher Awards 2010	599.00
Cindy Bourgelas	Teacher Awards 2010	599.00
Denise Gamelli	Teacher Awards 2010	599.00
Jill Mongeau	Teacher Awards 2010	599.00
Keisha Powell	Teacher Awards 2010	599.00
Lakia Stanton	Teacher Awards 2010	599.00
Pamela McDonald	Teacher Awards 2010	599.00
Deborah Nevill	Teacher Awards 2010	599.00
Victoria Prior	Teacher Awards 2010	599.00
Miranda Kavanagh	Teacher Awards 2010	599.00
Nicole Costello	Teacher Awards 2010	599.00
Claudia Messier	Teacher Awards 2010	599.00
Mary Newland	Teacher Awards 2010	599.00
Gerald Skaza	Teacher Awards 2010	599.00
Margaret Assad	Teacher Awards 2010	599.00
Michelle Bilodeau	Teacher Awards 2010	599.00
Lori Black	Teacher Awards 2010	599.00
Susan Bayley	Teacher Awards 2010	599.00
Donna Grimaldi	Teacher Awards 2010	599.00
Vivian Morse	Teacher Awards 2010	599.00
Julia Richards	Teacher Awards 2010	599.00
Kristen Bouley	Teacher Awards 2010	599.00
Laurie Butt	Teacher Awards 2010	599.00
Meaghan Callahan	Teacher Awards 2010	599.00
Amy Carneiro	Teacher Awards 2010	599.00
Nancy Cavanaugh	Teacher Awards 2010	599.00
Brian Dickey	Teacher Awards 2010	599.00
Kristin Dietz	Teacher Awards 2010	599.00
Jean Duperre	Teacher Awards 2010	599.00
Debra Ericksberg	Teacher Awards 2010	599.00
Patricia Keenan	Teacher Awards 2010	599.00
Melanie Kornacki	Teacher Awards 2010	599.00
Rosemarie Lariviere	Teacher Awards 2010	599.00
Susan Majka	Teacher Awards 2010	599.00
Mary Lou Manning	Teacher Awards 2010	599.00
Thomas Moriarty	Teacher Awards 2010	599.00
Catherine Orellana	Teacher Awards 2010	599.00
Josh Rice	Teacher Awards 2010	599.00
Daisy Roman-Davis	Teacher Awards 2010	599.00
Nelida Ruiz	Teacher Awards 2010	599.00
Sol-Ivette Santiago	Teacher Awards 2010	599.00
Susan Sendlenski	Teacher Awards 2010	599.00
Sarah Shtrax	Teacher Awards 2010	599.00
William Soto	Teacher Awards 2010	599.00

Recipients are not related to Trustees

THE HAROLD GRINSPOON CHARITABLE FOUNDATION
AUGUST 31, 2010 FORM 990-PF
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Elizabeth Turgeon	Teacher Awards 2010	599.00
Ann Boskiewicz	Teacher Awards 2010	599.00
Kathleen Heimann	Teacher Awards 2010	599.00
Erica Schlaffer	Teacher Awards 2010	599.00
Karen Shugrue	Teacher Awards 2010	599.00
Elizabeth Zerra	Teacher Awards 2010	599.00
Cherie Archambault	Teacher Awards 2010	599.00
Kimberly Hamel	Teacher Awards 2010	599.00
Sandra Harrington	Teacher Awards 2010	599.00
Shannon Harrington	Teacher Awards 2010	599.00
Trish Kemp	Teacher Awards 2010	599.00
Kevin Klaus	Teacher Awards 2010	599.00
Tama Lang	Teacher Awards 2010	599.00
Amy Meneguzzo	Teacher Awards 2010	599.00
Donna Pelezarski	Teacher Awards 2010	599.00
Susan Cohen	Teacher Awards 2010	599.00
Justin Cotton, Jr.	Teacher Awards 2010	599.00
Josiah Friedberg	Teacher Awards 2010	599.00
Elaine Furtak	Teacher Awards 2010	599.00
Carole Gamache	Teacher Awards 2010	599.00
Normand LeBlanc, Jr.	Teacher Awards 2010	599.00
Ana Malave	Teacher Awards 2010	599.00
Kathleen Wapner	Teacher Awards 2010	599.00
Rabbi Hillel Adler	Teacher Awards 2010	100.00
Jennifer McGowan	Teacher Awards 2010	100.00
Rana Morrissey	Teacher Awards 2010	100.00
Amanda Singer	Teacher Awards 2010	100.00
Patricia Cefalo	Teacher Awards 2010	599.00
Susan Capen	Teacher Awards 2010	599.00
Michael Evitts	Teacher Awards 2010	599.00
Louise Robinson	Teacher Awards 2010	599.00
Linda Jacobs	Teacher Awards 2010	599.00
Patricia Labulis	Teacher Awards 2010	599.00
Jessica Torone	Teacher Awards 2010	599.00
Ann Marie Buell	Teacher Awards 2010	599.00
Caitlin Costello	Teacher Awards 2010	599.00
Patrick Dufraine	Teacher Awards 2010	599.00
Marcia Estelle	Teacher Awards 2010	599.00
Frances Kelly	Teacher Awards 2010	599.00
Noel Stella	Teacher Awards 2010	599.00
Tawnya Tiskus	Teacher Awards 2010	599.00
Thomas Davidson	Teacher Awards 2010	599.00
Jamie Deenihan	Teacher Awards 2010	599.00
Debra Gioranino	Teacher Awards 2010	599.00
Heather Kasunick	Teacher Awards 2010	599.00
Robert Peck	Teacher Awards 2010	599.00
Gloria Williams	Teacher Awards 2010	599.00
Maury Bohan	Teacher Awards 2010	599.00
Alice Goodwin-Brown	Teacher Awards 2010	599.00
Sandra Guiteau	Teacher Awards 2010	599.00
Hannah Hartl	Teacher Awards 2010	599.00
Kathleen Reckendorf	Teacher Awards 2010	599.00

Recipients are not related to Trustees

THE HAROLD GRINSPOON CHARITABLE FOUNDATION
AUGUST 31, 2010 FORM 990-PF
PART XV - LINE 3

EIN 22-2738277

<u>Recipient</u>	<u>Purpose</u>	<u>Amount</u>
Nora Austin	Teacher Awards 2010	599.00
Matthew Baker	Teacher Awards 2010	599.00
Suzanne Dudley	Teacher Awards 2010	599.00
Louise Arthur	Teacher Awards 2010	599.00
Robert Brodeur	Teacher Awards 2010	599.00
Maureen McDonald	Teacher Awards 2010	599.00
Amanda Nehmer	Teacher Awards 2010	599.00
Terese Prebish	Teacher Awards 2010	599.00
Katherine Rorrio	Teacher Awards 2010	599.00
Kate Hand	Teacher Awards 2010	599.00
Nancy Dunn	Teacher Awards 2010	599.00
Sue Welson	Teacher Awards 2010	599.00
Chevy Seney	Teacher Awards 2010	599.00
Nancy Symington	Teacher Awards 2010	599.00
Paul Sawyer	Teacher Awards 2010	599.00
Tim Tichacek	Teacher Awards 2010	599.00
Elaine Zimmerman	Teacher Awards 2010	599.00
Kevin Brown	Teacher Awards 2010	599.00
Jean Ellen Petray	Teacher Awards 2010	599.00
Cathy-Ann Chapman	Teacher Awards 2010	599.00
Matthew Gancz	Teacher Awards 2010	599.00
Marianne Harcourt	Teacher Awards 2010	599.00
Gail Steinbring	Teacher Awards 2010	599.00
Fred Goodhue	Teacher Awards 2010	599.00
Jack Horrigan	Teacher Awards 2010	599.00
Stuart Clark	Teacher Awards 2010	599.00
Joanne Lucia	Teacher Awards 2010	599.00
Ann Trytko	Teacher Awards 2010	599.00
Emily Case	Teacher Awards 2010	599.00
Karen Czerniak	Teacher Awards 2010	599.00
James Bridgman	Teacher Awards 2010	599.00
Meredith David	Teacher Awards 2010	599.00
Jonathan Henry	Teacher Awards 2010	599.00
Sue McClellan	Teacher Awards 2010	599.00
Thomas Russo	Teacher Awards 2010	599.00
Dave Travers	Teacher Awards 2010	599.00
Linda Duggan	Teacher Awards 2010	599.00
Eileen Jenkins	Teacher Awards 2010	599.00
Stephanie Vignone	Teacher Awards 2010	599.00
Kathy Adams	Teacher Awards 2010	599.00
Stephen Alaownis	Teacher Awards 2010	599.00
Heather Orszulak	Teacher Awards 2010	599.00
Brenda Mazza	Teacher Awards 2010	599.00
Diane Randall	Award for attic insulation	100.00
Gieng Du	Award for attic insulation	100.00
Torrie Dearborn	Award for attic insulation	100.00
Pamela Baran	EI Faculty Expense Stipend 2009-10	50.00
Meagan Briggs	EI Faculty Expense Stipend 2009-10	50.00
Kwong Chan	EI Faculty Expense Stipend 2009-10	50.00
Daniel Gordon	EI Faculty Expense Stipend 2009-10	50.00
Christine Fay	EI Faculty Expense Stipend 2009-10	100.00
Robert Fiore	EI Faculty Expense Stipend 2009-10	100.00

Recipients are not related to Trustees

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing your return See instructions	Name of exempt organization THE HAROLD GRINSPOON CHARITABLE FOUNDATION	Employer identification number 22-2738277
	Number, street, and room or suite no. If a P.O. box, see instructions 380 UNION STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions WEST SPRINGFIELD, MA 01089	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **JEREMY PAVA - 380 UNION STREET - WEST SPRINGFIELD, MA 01089**
Telephone No. **(413) 781-0712** FAX No.

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

- 4 I request an additional 3-month extension of time until **JULY 15, 2011**
- 5 For calendar year , or other tax year beginning **SEP 1, 2009**, and ending **AUG 31, 2010**
- 6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension **ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	3,426.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	8c	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Title **CPA** Date

Form 8868 (Rev 1-2011)