CHANGE OF ACCOUNTING PERIOD

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

2010

For calendar year 2010, or tax year beginning MAR 1, 2010 , and ending DEC 31, 2010

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

Name of foundation
HAROLD RUBENSTEIN FAMILY CHARITABLE FOUNDATION

A Employer identification number
04-6041597

Number and street (or P O box number if mail is not delivered to street address) 1824 PHELPS PLACE, NW
Room/suite 1810

B Telephone number
202-332-3117

City or town, state, and ZIP code
WASHINGTON, DC 20008-1850

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 ▶ [ ]

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 4,667,049.

J Accounting method: [X] Cash [ ] Accrual
[ ] Other (specify)
(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 ▶ [ ]

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

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check ▶ [X] if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	13,152.	13,152.		STATEMENT 1
	4 Dividends and interest from securities	58,946.	58,946.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	65,940.			
	b Gross sales price for all assets on line 6a 2,537,563.				
	7 Capital gain net income (from Part IV, line 2)		65,940.		
	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	3,180.	3,180.		STATEMENT 3
	12 **Total.** Add lines 1 through 11	141,218.	141,218.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	20,000.	16,000.		4,000.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 4	3,683.	2,946.		737.
	c Other professional fees STMT 5	11,309.	11,309.		0.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 6	144.	144.		0.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	35,136.	30,399.		4,737.
	25 Contributions, gifts, grants paid	246,267.			246,267.
	26 **Total expenses and disbursements.** Add lines 24 and 25	281,403.	30,399.		251,004.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	<140,185.>			
	b **Net investment income** (if negative, enter -0-)		110,819.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

RECEIVED
JUL 29 2011
OGDEN, UT
IRS-OSC
400

SCANNED AUG 08 2011

023501 12-07-10 LHA For Paperwork Reduction Act Notice, see the instructions. Form **990-PF** (2010)

13430721 786783 HRFCF 2010.04010 HAROLD RUBENSTEIN FAMILY CH HRFCF__1

3/4
3

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

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	183,220.	110,687.	110,687.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations STMT 7	279,977.	353,674.	368,341.
	b Investments - corporate stock STMT 8	3,263,951.	2,876,719.	3,241,369.
	c Investments - corporate bonds STMT 9	633,994.	629,877.	696,652.
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 10	0.	250,000.	250,000.
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers)	4,361,142.	4,220,957.	4,667,049.
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			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	719,875.	719,875.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	1,854,533.	1,854,533.	
	29 Retained earnings, accumulated income, endowment, or other funds	1,786,734.	1,646,549.	
	30 **Total net assets or fund balances**	4,361,142.	4,220,957.	
	31 **Total liabilities and net assets/fund balances**	4,361,142.	4,220,957.	

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	4,361,142.
2	Enter amount from Part I, line 27a	2	<140,185.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	4,220,957.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	4,220,957.

Form **990-PF** (2010)

023511
12-07-10

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	PUBLICLY TRADED SECURITIES-VANGUARD	P	VARIOUS	VARIOUS
b	PUBLICLY TRADED SECURITIES-SCHWAB	P	VARIOUS	VARIOUS
c	PUBLICLY TRADED SECURITIES-SUNTRUST	P	VARIOUS	VARIOUS
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	110,837.		95,172.	15,665.
b	424,533.		424,737.	<204.>
c	2,002,193.		1,951,714.	50,479.
d				
e				

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

	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				15,665.
b				<204.>
c				50,479.
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	65,940.
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))
2009	239,069.	4,171,663.	.057308
2008	297,953.	4,897,301.	.060840
2007	353,796.	5,886,568.	.060102
2006	386,816.	6,029,795.	.064151
2005	377,394.	5,749,784.	.065636

2 Total of line 1, column (d)	2	.308037
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	.061607
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	4,380,757.
5 Multiply line 4 by line 3	5	269,885.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,108.
7 Add lines 5 and 6	7	270,993.
8 Enter qualifying distributions from Part XII, line 4	8	251,004.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ______ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b		1	2,216.
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	0.
3 Add lines 1 and 2		3	2,216.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0.
5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-		5	2,216.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a 1,300.		
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	1,300.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	5.
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	921.
10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	
11 Enter the amount of line 10 to be: **Credited to 2011 estimated tax** ▶	Refunded ▶	11	

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? *If the answer is "Yes" to* **1a** *or* **1b**, *attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*	1b		X
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ 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*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

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

Website address ▶ N/A

14 The books are in care of ▶ BONNIE COHEN Telephone no. ▶ 202-332-3117

Located at ▶ 1824 PHELPS PLACE, # 1810 NW, WASHINGTON, DC ZIP+4 ▶ 20008

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

		Line	Yes	No
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	16		X

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

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

			Line	Yes	No
1a	During the year did the foundation (either directly or indirectly):				
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes [X] No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes [X] No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes [X] No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	[X] 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 [X] No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes [X] No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?		1b		X
	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 2010?		1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):				
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010?	☐ Yes [X] No			
	If "Yes," list the years ▶ ______, ______, ______, ______				
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.)	N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ______, ______, ______, ______				
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes [X] No			
b	If "Yes," did it have excess business holdings in 2010 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 2010.)*	N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?		4b		X

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

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

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

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

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

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

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

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

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

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

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

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

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

If "Yes" to 6b, file Form 8870.

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

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

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
BONNIE COHEN 1824 PHELPS PLACE # 1810 NW WASHINGTON, DC 20008	TRUSTEE 10.00	20,000.	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

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

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

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

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

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

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	4,306,362.
b	Average of monthly cash balances		1b	141,107.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	4,447,469.
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	4,447,469.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	66,712.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	4,380,757.
6	**Minimum investment return.** Enter 5% of line 5 ADJUSTED FOR SHORT TAX PERIOD		6	183,633.

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	183,633.
2a	Tax on investment income for 2010 from Part VI, line 5	2a 2,216.		
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	2,216.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	181,417.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	181,417.
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	181,417.

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	251,004.
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	251,004.
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	251,004.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				181,417.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years: ____, ____, ____		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005 100,583.				
b From 2006 98,764.				
c From 2007 69,996.				
d From 2008 55,310.				
e From 2009 31,679.				
f Total of lines 3a through e	356,332.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ $ 251,004.				
a Applied to 2009, 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 2010 distributable amount				181,417.
e Remaining amount distributed out of corpus	69,587.			
5 Excess distributions carryover applied to 2010 (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	425,919.			
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 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				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 2005 not applied on line 5 or line 7	100,583.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	325,336.			
10 Analysis of line 9:				
a Excess from 2006 98,764.				
b Excess from 2007 69,996.				
c Excess from 2008 55,310.				
d Excess from 2009 31,679.				
e Excess from 2010 69,587.				

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**

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

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

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

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

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

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

c Any submission deadlines:

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

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE ATTACHED STATEMENT				246,267.
Total			▶ 3a	246,267.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	13,152.	
4 Dividends and interest from securities			14	58,946.	
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			14	3,180.	
8 Gain or (loss) from sales of assets other than inventory			18	65,940.	
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)		0.		141,218.	0.
13 Total. Add line 12, columns (b), (d), and (e)				13	141,218.

(See worksheet in line 13 instructions to verify calculations.)

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

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

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

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

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

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

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

b If "Yes," complete the following schedule.

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

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

Signature of officer or trustee ______ Date 7/25/11 Title Trustee

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
FRANK H. SMITH	Frank H. Smith	7/21/2011		

Firm's name ▶ RAFFA, PC — Firm's EIN ▶

Firm's address ▶ 1899 L STREET NW, SUITE 900 WASHINGTON, DC 20036 — Phone no. 202-822-5000

Form **990-PF** (2010)

023622
04-26-11

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

SOURCE	AMOUNT
SUNTRUST INVESTMENTS	13,152.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	13,152.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
SCHWAB INVESTMENTS	14,135.	0.	14,135.
SUNTRUST INVESTMENTS	22,002.	0.	22,002.
VANGUARD INVESTMENTS	22,809.	0.	22,809.
TOTAL TO FM 990-PF, PART I, LN 4	58,946.	0.	58,946.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
OTHER INVESTMENT INCOME	3,180.	3,180.	
TOTAL TO FORM 990-PF, PART I, LINE 11	3,180.	3,180.	

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	3,683.	2,946.		737.
TO FORM 990-PF, PG 1, LN 16B	3,683.	2,946.		737.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	11,309.	11,309.		0.
TO FORM 990-PF, PG 1, LN 16C	11,309.	11,309.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK FEES	144.	144.		0.
TO FORM 990-PF, PG 1, LN 23	144.	144.		0.

FORM 990-PF U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS STATEMENT 7

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
VANGUARD BONDS		X	353,674.	368,341.
TOTAL U.S. GOVERNMENT OBLIGATIONS				
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS			353,674.	368,341.
TOTAL TO FORM 990-PF, PART II, LINE 10A			353,674.	368,341.

FORM 990-PF CORPORATE STOCK STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SUNTRUST INVESTMENTS	2,288,806.	2,652,129.
VANGUARD	587,913.	589,240.
TOTAL TO FORM 990-PF, PART II, LINE 10B	2,876,719.	3,241,369.

FORM 990-PF CORPORATE BONDS STATEMENT 9

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SCHWAB	629,877.	696,652.
TOTAL TO FORM 990-PF, PART II, LINE 10C	629,877.	696,652.

FORM 990-PF OTHER INVESTMENTS STATEMENT 10

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
PALMER SQ. MULTI INVESTMENT	COST	250,000.	250,000.
TOTAL TO FORM 990-PF, PART II, LINE 13		250,000.	250,000.

Harold Rubenstein Family Charitable Foundation
Form 990-PF, Part XV-Grants and Contributions Paid During the Year
Year Ended December 31, 2010

04-6041597

Organization	Street Address	City, State, Zip	Type	Purpose	Total
Ah HA School	300 South Townsend Avenue	Telluride, CO 81435	Public	Community & Charitable	$ 5,000
Alice Ferguson Foundation	2001 Bryan Point Road	Accokeek, MD 20607	Public	Community & Charitable	500
American Jewish World Services	45 West 36th Street, 11th floor	New York, NY 10018	Public	Community & Charitable	2,500
American Rivers	1101 14th Street NW, Suite 1400	Washington, DC 20005	Public	Community & Charitable	11,000
Beauvoir School	3500 Woodley Road NW	Washington, DC 20016	Public	Community & Charitable	10,000
Boston Latin School	78 Avenue Louis Pasteur	Boston, MA 02115	Public	Community & Charitable	5,000
Brockton High School	43 Crescent Street	Brockton, MA 02301	Public	Community & Charitable	10,000
Catholic University Law School	620 Michigan Ave., N.E	Washington, DC 20064	Public	Community & Charitable	2,500
City Wildlife	PO Box 40456	Washington, DC 20016	Public	Community & Charitable	100
Compassionate & Choices	PO Box 10181	Denver, CO 80250	Public	Community & Charitable	1,500
Crow Canyon Archaelogical Center	23390 Road K	Cortez, CO 81321	Public	Community & Charitable	1,000
DC Childrens Hospital	111 Michigan Avenue NW	Washington, D.C 20010	Public	Community & Charitable	1,500
DC Public Education Fund	1534 14th Street NW	Washington, DC 20005	Public	Community & Charitable	1,000
DC Public Library Foundation	901 G Street NW #400	Washington, DC 20001	Public	Community & Charitable	10,000
Filmfest Dc	PO Box 21396	Washington, DC 20009	Public	Community & Charitable	3,000
First Response Team	1060 N. Charlotte St , Suite 102	Lancaster, PA 17603	Public	Community & Charitable	500
Folger Shakespear Library	201 E Capitol Street NE	Washington, DC 20003	Public	Community & Charitable	1,000
Fresh Farm Markets	PO Box 15691	Washington, DC 20003	Public	Community & Charitable	2,700
Gabriella Axelrod Education Fund	631 S Commonwealth Avenue	Los Angeles, CA 90005	Public	Community & Charitable	250
Global Heritage Fund	624 Emerson Street, Suite 200	Palo Alto, CA 94300	Public	Community & Charitable	30,000
Iona Senior Citizens Center	4125 Albemarle Street NW	Washington, DC 20016	Public	Community & Charitable	1,000
Koto	207 N Pine Street	Telluride, CO 81435	Public	Community & Charitable	500
Levine School Of Music	2801 Upton Street NW	Washington, DC 20008	Public	Community & Charitable	6,500
Mann School	4430 Newark Street NW	Washington, DC 20016	Public	Community & Charitable	1,000
Martha's Table	2114 14th Street NW	Washington, DC 20009	Public	Community & Charitable	1,500
National Arboretum	3501 New York Avenue, NE	Washington, DC 20002	Public	Community & Charitable	500
National Partnerships for Women and Children	1875 Connecticut Avenue, NW #650	Washington, DC 20009	Public	Community & Charitable	1,000
National Resources Defense Council	40 West 20th Street	New York, NY 10011	Public	Community & Charitable	2,500
National Trust For Historic Preservation	1785 Massachuesetts Avenue NW	Washington, DC 20016	Public	Community & Charitable	1,000
National Women's Law Center	11 Dupont Circle NW, Suite 800	Washington, DC 20006	Public	Community & Charitable	1,000
Our Military Kids	6861 Elm Street, Suite 2-A	McLean, VA 22101	Public	Community & Charitable	500
Philips Gallery	1600 21st Street, NW	Washington, DC 20009	Public	Community & Charitable	1,000
Pinhead Institute	120 South Pine Street	Telluride, CO 81435	Public	Community & Charitable	3,000
Posse Foundation	1612 K Street NW	Washington, DC 20008	Public	Community & Charitable	28,000
Project Hope	255 Carter Hall Lane	Millwood, VA 22646	Public	Community & Charitable	1,000
Recording For The Blind	20 Roszel Road	Princeton, NJ 08540	Public	Community & Charitable	50
Restore Mass Avenue	2401 Tracy Place, NW	Washington, DC 20008	Public	Community & Charitable	150
Seeds Of Peace	370 Lexington Avenue, Suite 2103	New York, NY 10017	Public	Community & Charitable	500
St. Alban's School	Mount St. Alban	Washington, DC 20016	Public	Community & Charitable	10,000
Stair Of Birmingham	3100 Highland Avenue	Birmingham, AL 35205	Public	Community & Charitable	1,500
Temple Beth Emunah	479 Torrey Street	Brockton, MA 02301	Public	Community & Charitable	50
Thayer Academy	745 Washington Street	Braintree, MA 02184	Public	Community & Charitable	2,500
The Avalon Theatre	5612 Connecticut Avenue NW	Washington, DC 20015	Public	Community & Charitable	3,500
The Nature Conservancy	4245 North Fairfax Drive, Suite 100	Arlington, VA 22203	Public	Community & Charitable	1,000
The Palm Theatre	721 W. Colorado Ave	Telluride, CO 81435	Public	Community & Charitable	500
Theolonious Monk Institute of Jazz	33 West 60 Street, Floor 11	New York, NY 10023	Public	Community & Charitable	500
Trout Unlimitted	1300 N. 17th Street, Suite 500	Arlington, VA 22209	Public	Community & Charitable	1,500
WAMU	4000 Brandywine Street NW	Washington, DC 20016	Public	Community & Charitable	1,000

Washington Chorus	2801 Upton St NW	Washington, DC 20008	Public	Community & Charitable	500
Washington Concert Opera	1808 Connecticut Avenue NW, Suite 101	Washington, DC 20009	Public	Community & Charitable	500
Washington Ireland Program	620 F Street NW, Suite 747	Washington, DC 20004	Public	Community & Charitable	500
Washington National Opera (Camerata)	2600 Virginia Avenue NW, Suite 301	Washington, DC 20037	Public	Community & Charitable	10,000
Washington National Opera (Education Program)	2600 Virginia Avenue NW, Suite 301	Washington, DC 20037	Public	Community & Charitable	5,000
Washington National Opera (Young Artists Program)	2600 Virginia Avenue NW, Suite 301	Washington, DC 20037	Public	Community & Charitable	2,500
Wendt Center	4200 Connecticut Avenue NW, Suite 300	Washington, DC 20008	Public	Community & Charitable	700
WETA	3939 Campbell Avenue	Arlington, VA 22206	Public	Community & Charitable	1,500
Woods Hole Research Center	149 Woods Hole Road	Falmouth, MA 02540	Public	Community & Charitable	5,000
Woolly Mammoth Theatre	641 D Street NW	Washington, DC 20004	Public	Community & Charitable	47,000
Anonymous					1,267
TOTAL CONTRIBUTIONS PAID DURING THE YEAR					$ 246,267