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

OMB No 1545-0052

2010Department of the Treasury
Internal Revenue Service

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

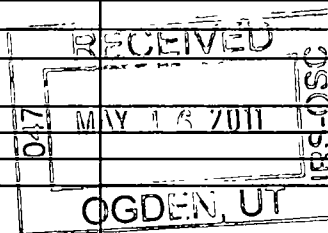
For calendar year 2010, or tax year beginning , 2010, and ending

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 ANNE CLAIRE LESTER FOUNDATION INC		A Employer identification number 13-3579342
Number and street (or P O box number if mail is not delivered to street address) C/O MURIEL S KESSLER@ 122 42ND ST		B Telephone number (see the instructions) (212) 986-0960
City or town NEW YORK		C If exemption application is pending, check here <input type="checkbox"/>
State ZIP code NY 10168		D 1 Foreign organizations, check here <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		D 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 2,614,942.	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
(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) (see the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
REVENUE	1 Contributions, gifts, grants, etc., received (att sch)	0.			
	2 Check <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
	3 Interest on savings and temporary cash investments	102,778.	102,778.	0.	
	4 Dividends and interest from securities	5,341.	5,187.	0.	
	5a Gross rents	0.	0.	0.	
	b Net rental income or (loss)	0.			
	6a Net gain/(loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		154.		
	8 Net short-term capital gain			0.	
	9 Income modifications			0.	
	10a Gross sales less returns and allowances	0.			
b Less Cost of goods sold	0.				
c Gross profit/(loss) (att sch)	0.		0.		
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	108,119.	108,119.	0.		
ADMINISTRATIVE EXPENSES AND OPERATING	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	11,200.	5,300.		5,900.
	b Accounting fees (attach sch)	5,000.	1,500.		3,500.
	c Other prof fees (attach sch)				
	17 Interest				
	18 Taxes (attach schedule)(see instr)				
	19 Depreciation (attach sch) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
23 Other expenses (attach schedule) See Line 23 Stmt	2,405.			2,405.	
24 Total operating and administrative expenses. Add lines 13 through 23	18,605.	6,800.		11,805.	
25 Contributions, gifts, grants paid	128,920.			128,920.	
26 Total expenses and disbursements. Add lines 24 and 25	147,525.	6,800.		140,725.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-39,406.				
b Net investment income (if negative, enter -0-)		101,319.			
c Adjusted net income (if negative, enter -0-)			0.		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)			
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
ASSETS	1	Cash — non-interest-bearing			
	2	Savings and temporary cash investments	1,963,884.	1,945,793.	1,987,430.
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7	Other notes and loans receivable (attach sch)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments — U.S. and state government obligations (attach schedule)	50,000.	50,000.	49,998.
	b	Investments — corporate stock (attach schedule)	3,450.	3,450.	23,514.
	c	Investments — corporate bonds (attach schedule)	599,293.	575,293.	554,000.
	11	Investments — land, buildings, and equipment basis			
	Less: accumulated depreciation (attach schedule)				
12	Investments — mortgage loans				
13	Investments — other (attach schedule)				
14	Land, buildings, and equipment basis				
	Less: accumulated depreciation (attach schedule)				
15	Other assets (describe)				
16	Total assets (to be completed by all filers — see instructions. Also, see page 1, item i)	2,616,627.	2,574,536.	2,614,942.	
LIABILITIES	17	Accounts payable and accrued expenses	0.	0.	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe)			
	23	Total liabilities (add lines 17 through 22)	0.	0.	
FUND ASSETS	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>				
	27	Capital stock, trust principal, or current funds	614,254.	614,254.	
	28	Paid-in or capital surplus, or land, building, and equipment fund	2,207,094.	2,207,094.	
	29	Retained earnings, accumulated income, endowment, or other funds	-204,721.	-246,812.	
	30	Total net assets or fund balances (see the instructions)	2,616,627.	2,574,536.	
	31	Total liabilities and net assets/fund balances (see the instructions)	2,616,627.	2,574,536.	

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	2,616,627.
2	Enter amount from Part I, line 27a	2	-39,406.
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	2,577,221.
5	Decreases not included in line 2 (itemize) US TREASURY PAYMENT	5	2,685.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	2,574,536.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a SEE ATTACHED SCHEDULE		P	Various	Various
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 273,154.	0.	273,000.	154.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a 0.	0.	0.	154.
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	154.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8 </div>		3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2009	110,357.	2,545,756.	0.043349
2008	125,140.	2,551,738.	0.049041
2007	144,435.	2,617,111.	0.055189
2006	125,765.	2,592,216.	0.048516
2005	158,347.	2,677,174.	0.059147

2 Total of line 1, column (d)	2	0.255242
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.051048
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	2,612,275.
5 Multiply line 4 by line 3	5	133,351.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,013.
7 Add lines 5 and 6	7	134,364.
8 Enter qualifying distributions from Part XII, line 4	8	140,725.

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.

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

1 a 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 instr.)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	1,013.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	1,013.
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	1,013.
6 Credits/Payments			
a 2010 estimated tax pmts and 2009 overpayment credited to 2010	6a	2,550.	
b Exempt foreign organizations – tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	2,550.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	1,537.	
11 Enter the amount of line 10 to be: Credited to 2011 estimated tax <input type="checkbox"/> 1,537. Refunded <input checked="" type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1 a 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 the instructions for definition)? <i>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</i>		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"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If 'Yes,' attach a detailed description of the activities.</i>		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? <i>If 'Yes,' attach a conformed copy of the changes</i>		X
4 a 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? <i>If 'Yes,' attach the statement required by General Instruction T</i>		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? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) NY - New York		
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 <i>General Instruction G</i> ? <i>If 'No,' attach explanation</i>	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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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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? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>FIELD & KUAN CPAS PC</u> Telephone no <u>(212) 687-0139</u> Located at <u>5 TUDOR CITY PLACE, STE 1425, NY</u> NY ZIP + 4 <u>10017</u>			
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 <u>15</u>			
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?	16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>				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.

	Yes	No
1 a 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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" 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 the instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1 b	
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?	1 c	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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' list the years <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions)	2 b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u>		
3 a 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 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)	3 b	
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	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?	4 b	X

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

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

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

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

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

5b

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

☐ Yes ☐ No

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

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

If 'Yes' to 6b, file Form 8870

6b

X

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

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

7b

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

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MURIEL S. KESSLER 122 E 42 ST, STE 606 NEW YORK NY 10168	PRESIDENT 6.00	0.	0.	0.
KENNETH SCHARF 4545 DELAFIELD AVE BRONX NY 10471	VP, SECRETARY 1.00	0.	0.	0.
STEVEN KESSLER 122 E 42 ST, STE 606 NEW YORK NY 10168	TREASURER 1.00	0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
0				
0				
0				
0				

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

None

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

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

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	0.
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	0.
2	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3	None

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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	2,639,372.
b	Average of monthly cash balances	1b	12,684.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	2,652,056.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,652,056.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	39,781.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,612,275.
6	Minimum investment return. Enter 5% of line 5	6	130,614.

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	130,614.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	1,013.
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	0.
c	Add lines 2a and 2b	2c	1,013.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	129,601.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	129,601.
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	129,601.

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	140,725.
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	140,725.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	1,013.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	139,712.

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 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				129,601.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			124,971.	
b Total for prior years. 20 __, 20 __, 20 __				
3 Excess distributions carryover, if any, to 2010.				
a From 2005	158,347.			
b From 2006	125,765.			
c From 2007	144,435.			
d From 2008	125,140.			
e From 2009	110,357.			
f Total of lines 3a through e	664,044.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 140,725.				
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2010 distributable amount				
e Remaining amount distributed out of corpus	140,725.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	804,769.			
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				
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 instructions			124,971.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				129,601.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)	158,347.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	646,422.			
10 Analysis of line 9				
a Excess from 2006	125,765.			
b Excess from 2007	144,435.			
c Excess from 2008	125,140.			
d Excess from 2009	110,357.			
e Excess from 2010	140,725.			

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

N/A

- 1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 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)

- 2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years			
(a) 2010	(b) 2009	(c) 2008	(d) 2007	(e) Total
- - - - -			- - - - -	- - - - -

- b 85% of line 2a**

- c** Qualifying distributions from Part XII,
line 4 for each year listed

- d**
- Amounts included in line 2c not used directly for active conduct of exempt activities

- e** Qualifying distributions made directly for active conduct of exempt activities
Subtract line 2d from line 2c

- 3** Complete 3a, b, or c for the alternative test relied upon:

- a 'Assets' alternative test – enter

- (1) Value of all assets**

- (2) Value of assets qualifying under section 4942(j)(3)(B)(i)

- b** 'Endowment' alternative test — enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

- c 'Support' alternative test – enter

- (1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

- (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

- (3) Largest amount of support from an exempt organization

- (4) Gross investment income**

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

1 Information Regarding Foundation Managers:

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

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

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

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., (see 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:

N/A

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

N/A

- c Any submission deadlines

N/A

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

N/A

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
<i>a Paid during the year</i>				
SEE ATTACHED SCHEDULE II	NONE	ALL	ALL CONTRIBUTION MADE TO	
SEE ATTACHED SCHEDULE II	NONE	PUBLIC		
NY 10168	NONE	CHARITIES	RECOGNIZED CHARITIES	128,920.
Total			3a	128,920.
<i>b Approved for future payment</i>				
Total			3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
		(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
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	102,778.	
4	Dividends and interest from securities			14	5,341.	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue					
a						
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)				108,119.	
13	Total. Add line 12, columns (b), (d), and (e)				13	108,119.

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

Form 990-PF, Page 1, Part I, Line 23

Line 23 Stmt

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
INSURANCE	624.			624.
DUES	495.			495.
GENERAL OFFICE EXPENSES	1,036.			1,036.
FILING FEE	250.			250.
Total	<u>2,405.</u>			<u>2,405.</u>

Supporting Statement of:

Form 990-PF, p1/Line 3(b)

Description	Amount
TOTAL INTEREST RECEIVED	103,094.
LESS: ACCRUED INTEREST PAID	-316.
Total	<u>102,778.</u>

Supporting Statement of:

Form 990-PF, p1/Line 4(b)

Description	Amount
DIVIDENDS INCOME	3,753.
CAPITAL GAIN DISTRIBUTION	1,434.
Total	<u>5,187.</u>

FIELD & KUAN CPAs PC

5 Tudor City Place, 1425

New York, NY 10017

212-687-0139

ANNE CLAIRE LESTER FOUNDATION INC
FORM 990PF, PAGE 2, LINE 10 (a), (b), AND (c)
SCHEDULE OF INVESTMENTS
For the Year 2010

DESCRIPTIONS	BOOK VALUE	MARKET VALUE
(a) U.S. AND STATE GOVERNMENT OBLIGATIONS		
Dallas Tex Taxable Pension	\$ 50,000	\$ 49,998
Total:	<u>50,000</u>	<u>49,998</u>
(b) Corporate Stock		
Van Eck International Investors Fd	\$ 3,450	\$ 23,514
Total:	<u>3,450</u>	<u>23,514</u>
(c) Corporate Bonds		
ING Grope NV	\$ 25,000	\$ 20,400
FNMA Preferred Series T	25,000	515
Household Financial Corp	89,451	91,984
Household Financial Corp	95,842	101,250
Dow Chemical Co	50,000	52,956
General Elect Cap Corp	100,000	101,843
Citigroup Global MKTS	50,000	48,338
Bank of America Corp	90,000	87,923
Citigroup Global MKTS	50,000	48,790
Total:	<u>575,293</u>	<u>553,999</u>

FIELD & KUAN CPAs PC

5 Tudor City Place, 1425

New York, NY 10017

212-687-0139

ANNE CLAIRE LESTER FOUNDATION INC**SCHEDULE OF CAPITAL TRANSACTIONS**

For the Year 2010

Capital Gains & Losses from Merrill Lynch Brokerage Account

Share	Security Description	How Acquired	Date Acquired	Date Sold	Cost Basis	Proceed	Gain/(Loss)	MEMO
16,000 00	CD Bank of America	Purchased	1/13/2010	5/18/2010	16,000 00	16,000 00	-	Matured
24,000 00	Hartford Life Glob Fund	Purchased	7/25/2005	7/15/2010	24,000 00	24,000 00	-	Matured
5,000 00	CD American Express Inc	Purchased	12/15/2008	12/27/2010	5,000 00	5,000 00	-	Matured
5,000 00	CD Huntington Natl Bank	Purchased	12/22/2008	6/30/2010	5,000 00	5,000 00	-	Matured
74,000 00	CD JP Morgan Chase Bank	Purchased	6/30/2008	7/9/2010	74,000 00	74,000 00	-	Matured
25,000 00	CD Discover Bank	Purchased	6/30/2008	4/19/2010	25,154 00	25,000 00	154 00	Matured
94,000 00	CD BMW Bank	Purchased	2/17/2009	8/25/2010	94,000 00	94,000 00	-	Matured
30,000 00	CD Fifth Third Bank	Purchased	9/2/2008	9/10/2010	30,000 00	30,000 00	-	Matured

Total :	273,154 00	273,000 00	154 00
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Net Capital Gains for the Year: \$ 154.00

2010 FORM 990PF
ANNE CLAIRE LESTER FOUNDATION INC
SCHEDULE OF CHARITABLE CONTRIBUTIONS PAID
SCHEDULE II

ALL RECIPIENT ARE PUBLIC CHARITIES

ALL CONTRIBUTION MADE TO RECOGNIZED CHARITIES

ANNE CLAIRE LESTER FOUNDATION INC HAS NO RELATIONSHIP DIRECTLY TO ANY RECIPIENTS

PAYEE'S NAME	ADDRESS	AMOUNT
A L S	42 Broadway, #1724, New York, NY 10004	1,000
Albert Einstein College of Medicine	130 East 59th Street, New York, NY 10022	5,000
Alzheimer's Assocaites NYC Chapter	360 Lexington Avenue, 5 Fl, New York, NY 10017	200
AMCHA	3700 Henry Hudson Parkway, Bronx, NY 10463	750
American Friend of Kiryat Sanz Laniado Hospital Inc	18 West 45th Street, #1410, New York, NY 10036	500
American Friend of Migdal Ohr	1560 Broadway, #510, New York, NY 10036	3,000
American Friends of Genesis Jerusalem Inc	475 5th Avenue, New York, NY 10017	1,500
American Friends of Hatzolah Jerusalem	7 Pinewood Drive, Monsey, NY 10952	1,500
American Friends of Israeli Disabled Veterans	1132 Broadway, New York, NY 10010	1,000
American Friends of Keshet	919 East 24th Street, Brooklyn, NY 11210	500
American Heart Association	122 East 42nd Street, New York, NY 10168	500
American Jewish Committee	PO Box 705, New York, NY 10150	200
American Red Cross	PO Box 97089, Washington, DC 20090-7089	500
American Society of Yad Vashem Inc	PO Box 170305, Milwaukee, WI 53217-9962	1,500
Anti-Defamation League	1952 Whitney Avenue, Hamden, CT 06517	500
Artiretis Foundation	PO Box 96280, Washington, DC 20077-7491	700
Bethel Chesed Community Fund	1324 North Avenue, New Rochelle, NY 10804	1,000
Blue Card Inc	171 Madison Avenue, New York, NY 10016	750
Calvary Fund	1740 Eastchester Road, Bronx, NY 10461	750
CAMERA	PO Box 35040, Boston, MA 02135	250
Center for Jewish Living at Cornell	PO Box 2600 Ithaca, NY 14851-9968	500
Chabad's Children of Chernobyl	675 Third Avenue, Suite 3210, New York, NY 10017	600
Chai Life Line	151 West 30th Street, New York, NY 10001	500
Children IBD Center Mt Sinai Medical Center	5 East 98th Street, 8 FL, New York, NY 10029	1,000
City Harvest	575 8th Avenue, 4 FL, New York, NY 10018-3069	1,500
Cornell Hillel	Myron Taylor Hall, Ithaca, NY 14853	1,500
Cornell Law School	Myron Taylor Hall, Ithaca, NY 14853	1,000
Disabled American Veterans Charitable Service Trust	3725 Alexandria Pike, Cold Spring, KY 41076	1,750
Dorot	171 West 85th Street, New York, NY 10024	500
Elizabeth Glaser Pediatric AIDS Foundation	2950 31st Street, Suite 125, Santa Monica, CA 90405	1,450
Epilepsy Institute	257 Park Avenue South, New York, NY 10010	2,050
Field of Honor Foundation	7030 S Yale Street, #600, Tulson, OK 74136	450
Food Bank of Westchester	358 Saw Mill River Road, Millwood, NY 10546	2,850
Friend of Israel Defense Forces	298 Fifth Avenue, 5fl, New York, NY 10001	2,500
General Israel Orphans Home for Girls	PO Box 3147, New York, NY 10277-0074	700
Gesher Foundation	520 8th Avenue, New York, NY 10018	500
Global Jewish Assistance & Relief Network	666 Fifth Avenue, New York, NY 10103	350
Hatzalah of Riverdale	Box 181, Bronx, NY 10471	4,000
Hebrew Free Burial Association	224 West 35th Street, Rm 300, New York, NY 10001	1,000
House of Sages	283 East Broadway, New York, NY 10002	300
Israel Children's Cancer Research Inc	Seven Penn Plaza, #1602, New York, NY 10001-3977	500
JBH International	110 East 30th Street, New York, NY 10016	500
Jewish Foundation for the Righteous	305 7th Avenue, New York, NY 10007-6008	1,750
Jewish Guild for the Blind	15 West 65th Street, New York, NY 10023	1,200
Jewish National Fund	42 East 69th Street, New York, NY 10021	2,500
Jewish War Veterans	632 Palmer Road, Yonkers, NY 10701	3,000
Kesharim/Netzach David	14445 70th Road, Flushing, NY 11367	1,000
Long Island Alzheimer Foundation	5 Chaned Drive, Port Washington, NY 11050	750
Maccabi U S A	PO Box 96462, Washington DC 20090-6462	1,250
March of Dimes	1275 Mamaroneck Avenue, White Plains, NY 10605	500
Memorial Sloan-Kettering Cancer Center	PO Box 750, New York, NY 10021-0036	1,000
Museum of Jewish Heritage	37 Battery Place, New York, NY 10280	1,000

2010 FORM 990PF
ANNE CLAIRE LESTER FOUNDATION INC
SCHEDULE OF CHARITABLE CONTRIBUTIONS PAID
SCHEDULE II

ALL RECIPIENT ARE PUBLIC CHARITIES

ALL CONTRIBUTION MADE TO RECOGNIZED CHARITIES

ANNE CLAIRE LESTER FOUNDATION INC HAS NO RELATIONSHIP DIRECTLY TO ANY RECIPIENTS

PAYEE'S NAME	ADDRESS	AMOUNT
National Conference of Synagogue Youth	12 Broadway, New York, NY 10004	850
National Institute of Jewish Hospice	733 University Street, North Woodmere, NY 11581	1,000
National Jewish Outreach Program	989 Sixth Ave, 10 FL, Nnew York, NY 10138-1399	720
National Museum of American Jewish	55 North 5 St, Philidelphia, PA 19106	1,000
Neuman Goldman Ladies Aux #69	C/o Bobbie Saks, 632 Palmer Road, Yonkers, NY 10701	500
New Rochelle Human Society	70 Portman Road, New Rochelle, NY 1080	500
New York City Rescue Mission	PO Box 275, Canal Street Station, New York, NY 10013	1,500
New York League for Hard of Hearing	72 West 23rd Street, New York, NY 10011	3,000
Ohel Children Home and Family Services	4511 16th Avenue, Brooklyn, NY 11204	750
One Family	495 Broad Street, Newark, NJ 07102-3229	1,000
RJC Chesed Fund	3700 Independence Avenue, Bronx, NY 10463	6,000
Salvation Army	121 West 14th Street, New York, NY 10011	1,000
Shoah Visual History Foundation	Dept 4W00, PO Box 3168, Los Angeles, CA 90078-3169	2,000
Sierra Club	95 Second Avenue, 2nd Floor, San Francisco, CA 94105	500
Simon Wiesenthal Center	1399 South Roxbury Drive, Los Angeles, CA 90035-9003	1,500
Sped*Net Special Education Network of Wilton	20 Juniper Place, Wilton, CT 06897	12,000
The Jewish Museum	1109 Fifth Avenue, New York, NY 10128	500
The Michael J Fox Foundation	PO Box 780, New York, NY 10008	500
The New York Bar Assocations	One Elk Street, Albany, NY 12207	1,000
The Theresa Russo Foundation	250 Lido Blvd, Lido Beach, NY 10161-5015	800
UFAA Local 273 Fire Department	PO Box 994, New Rochelle, NY 10802	1,500
United Jewish Appeal	130 East 59th Street, New York, NY 10022	12,000
United Negro College Fund	8260 Willow Oaks Corporate Dr, PO Box 10444, Fairfax, VA 22031	1,000
US Holocaust Museum	100 Raoul Wallenberg Place SW, Washington DC 20024-2126	500
US Olympic Committee	PO Box 15199, Colorado Springs, CP 80935-5199	1,000
Volunteer Ambulance of Greater New Yoirk	PO Box 254, East Schodack, NY 12063	500
World Wildlife Fund	1250 24th Street, NW, Washington DC 20090	1,000
Yeshiva University Benjamin N Cardozo School of Law	500 West 185th Street, New York, NY 10033	4,500
YIVO	15 West 16th Street, New York, NY 10011	1,000
YM-YW HA Adult Education	56-25 Arlington Avenue, Bronx, NY 10471	1,000
YM-YW HA Meals on Wheels	56-25 Arlington Avenue, Bronx, NY 10471	1,500
YM-YW HA Latchkey Programs	56-25 Arlington Avenue, Bronx, NY 10471	3,500
Young Israel of Riverdale	4502 Henry Hudson Parkway, Bronx, NY 10471	1,500
Zionist Organization of America	4 East 34th Street, 3fl, New York, NY 10016	250
Total Charitable Contributions Paid		<u>\$ 128,920</u>

Form **2848**

(Rev June 2008)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No 1545-0150

For IRS Use Only

Received by

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9

Taxpayer name(s) and address

ANNE CLAIRE LESTER FOUNDATION INC**C/O MURIEL S KESSLER@ 122 42ND ST, #606****NEW YORK, NY 10168**

Social security number(s)

Daytime telephone number
(212) 986-0960

Employer identification number

13-3579342

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

**TIAN JAN KUAN, CPA
500 N Broadway, Suite 239
Jericho, NY 11753**CAF No **030485759R**Telephone No **(212) 687-0139**Fax No **(212) 867-9789**Check if new Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No _____

Telephone No. _____

Fax No _____

Check if new Address ☐ Telephone No ☐ Fax No ☐

Name and address

CAF No _____

Telephone No _____

Fax No _____

Check if new Address ☐ Telephone No ☐ Fax No ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters

3 Tax matters

Type of Tax (Income, Employment, Excise, etc) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc)	Year(s) or Period(s) (see the instructions for line 3)
EXEMPT INCOME	FORM 990 PF	2010

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box See the instructions for **Line 4. Specific Uses Not Recorded on CAF** ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** in the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10 3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10 3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.Name of representative to receive
refund check(s) _____

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2

a If you also want the second representative listed to receive a copy of notices and communications, check this box ☐

b If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Muriel Lester
Signature

5/10/11
Date

President
Title (if applicable)

Print Name

Pin Number

ANNE CLAIRE LESTER FOUNDATION INC

Print name of taxpayer from line 1 if other than individual

Signature

Date

Title (if applicable)

Print Name

Pin Number

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II

Under penalties of perjury, I declare that

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service,
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others,
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there, and
- I am one of the following
 - a** Attorney — a member in good standing of the bar of the highest court of the jurisdiction shown below
 - b** Certified Public Accountant — duly qualified to practice as a certified public accountant in the jurisdiction shown below
 - c** Enrolled Agent — enrolled as an agent under the requirements of Circular 230
 - d** Officer — a bona fide officer of the taxpayer's organization
 - e** Full-Time Employee — a full-time employee of the taxpayer
 - f** Family Member — a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister)
 - g** Enrolled Actuary — enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U S C 1242 (the authority to practice before the Internal Revenue Service is limited by section 10 3(d) of Circular 230)
 - h** Unenrolled Return Preparer — the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10 7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** in the instructions
 - k** Student Attorney — student who receives permission to practice before the IRS by virtue of their status as a law student under section 10 7(d) of Circular 230.
 - l** Student CPA — student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10 7(d) of Circular 230.
 - r** Enrolled Retirement Plan Agent — enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10 3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.
See the Part II instructions

Designation — Insert above letter (a - r)	Jurisdiction (state) or identification	Signature	Date
b	NEW YORK	<i>[Signature]</i>	5/10/11