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Form 990-PF

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

2010

Department 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 01-01-2010, and ending 12-31-2010

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

Name of foundation: RATTRAY KIMURA FOUNDATION C/O CAROL RATTRAY; A Employer identification number: 13-4110129; B Telephone number

Number and street (or P O box number if mail is not delivered to street address): 923 FIFTH AVENUE; Room/suite; City or town, state, and ZIP code: NEW YORK, NY 10021

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

I Fair market value of all assets at end of year: \$ 608,227; J Accounting method: Cash; E If private foundation status was terminated under section 507(b)(1)(A), check here; F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here

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

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes (cash basis only). Rows include Revenue (1-12), Operating and Administrative Expenses (13-26), and Summary (27-29).

Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

<b>Part II Balance Sheets</b>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	489,484	501	501
	<b>2</b> Savings and temporary cash investments . . . . .		391,919	391,919
	<b>3</b> Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	<b>4</b> Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	<b>5</b> Grants receivable . . . . .			
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) . . . . .			
	<b>7</b> Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	<b>8</b> Inventories for sale or use . . . . .			
	<b>9</b> Prepaid expenses and deferred charges . . . . .			
	<b>10a</b> Investments—U S and state government obligations (attach schedule)			
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .	199,958	153,928	215,807
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .			
	<b>11</b> Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	<b>12</b> Investments—mortgage loans . . . . .			
	<b>13</b> Investments—other (attach schedule) . . . . .			
	<b>14</b> Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
<b>15</b> Other assets (describe ▶ _____)				
<b>16 Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	689,442	546,348	608,227	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .			
	<b>18</b> Grants payable . . . . .			
	<b>19</b> Deferred revenue . . . . .			
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons			
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b> Other liabilities (describe ▶ _____)			
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	<b>24</b> Unrestricted . . . . .			
	<b>25</b> Temporarily restricted . . . . .			
	<b>26</b> Permanently restricted . . . . .			
	<b>Foundations that do not follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 31.</b>			
	<b>27</b> Capital stock, trust principal, or current funds . . . . .			
	<b>28</b> Paid-in or capital surplus, or land, bldg, and equipment fund			
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds	689,442	546,348	
<b>30 Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	689,442	546,348		
<b>31 Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	689,442	546,348		

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b>	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) . . . . .	<b>1</b>	689,442
<b>2</b>	Enter amount from Part I, line 27a . . . . .	<b>2</b>	-116,056
<b>3</b>	Other increases not included in line 2 (itemize) ▶ _____	<b>3</b>	1,192
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	574,578
<b>5</b>	Decreases not included in line 2 (itemize) ▶ _____	<b>5</b>	28,230
<b>6</b>	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	546,348

**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)
<b>1a</b>	See Additional Data Table			
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

  

(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)
<b>a</b> See Additional Data Table			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
<b>a</b> See Additional Data Table			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

<b>2</b>	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 }	<b>2</b>	91,820
<b>3</b>	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		}	<b>3</b>

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	116,958	646,514	0.180906
2008	96,554	717,745	0.134524
2007	145,826	636,207	0.229212
2006	128,197	245,122	0.522993
2005	84,217	155,016	0.543279

  

<b>2</b>	<b>Total</b> of line 1, column (d).	<b>2</b>	1.610914
<b>3</b>	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	<b>3</b>	0.322183
<b>4</b>	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	<b>4</b>	613,108
<b>5</b>	Multiply line 4 by line 3.	<b>5</b>	197,533
<b>6</b>	Enter 1% of net investment income (1% of Part I, line 27b).	<b>6</b>	773
<b>7</b>	Add lines 5 and 6.	<b>7</b>	198,306
<b>8</b>	Enter qualifying distributions from Part XII, line 4.	<b>8</b>	196,164

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

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

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	<b>1</b>	1,546
<b>c</b>	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>2</b>	
<b>3</b>	Add lines 1 and 2. . . . .	<b>3</b>	1,546
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	<b>4</b>	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .	<b>5</b>	1,546
<b>6</b>	Credits/Payments		
<b>a</b>	2010 estimated tax payments and 2009 overpayment credited to 2010	<b>6a</b>	
<b>b</b>	Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld . . . . .	<b>6d</b>	
<b>7</b>	Total credits and payments Add lines 6a through 6d. . . . .	<b>7</b>	0
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	44
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>	1,590
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be <b>Credited to 2011 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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? . . . . .		No
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . . <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>		No
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		No
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year <b>(1)</b> On the foundation <input type="checkbox"/> \$ _____ <b>(2)</b> On foundation managers <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
<b>2</b> 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>		No
<b>3</b> 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> . . . . .		No
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		No
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>		No
<b>6</b> 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? . . . . .	Yes	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	Yes	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> NY _____		
<b>b</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? <i>If "No," attach explanation .</i>	Yes	
<b>9</b> 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 on page 27)? <i>If "Yes," complete Part XIV</i> . . . . .		No
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		No

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

<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	<b>11</b>		<b>No</b>	
<b>12</b> Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	<b>12</b>		<b>No</b>	
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ _____	<b>13</b>	<b>Yes</b>		
<b>14</b> The books are in care of ▶ <u>CAROL RATTRAY PRESIDENT</u> Telephone no ▶ _____ Located at ▶ <u>923 FIFTH AVENUE 8A NEW YORK NY</u> ZIP+4 ▶ <u>10021</u>				
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here . . . . . <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶ <table border="1" style="display:inline-table; vertical-align:middle;"><tr><td style="width:50px; text-align:center;"><b>15</b></td></tr></table>	<b>15</b>			
<b>15</b>				
<b>16</b> 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? . . . . .	<b>16</b>		<b>No</b>	

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 ▶ \_\_\_\_\_

**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
<b>1a</b> During the year did the foundation (either directly or indirectly)				
<b>(1)</b> Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>(2)</b> 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				
<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>(4)</b> Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>(5)</b> 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				
<b>(6)</b> Agree to pay money or property to a government official? ( <b>Exception.</b> 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>b</b> If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? . . . Organizations relying on a current notice regarding disaster assistance check here. . . . . <input type="checkbox"/>	<b>1b</b>			
<b>c</b> 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? . . . . .	<b>1c</b>			<b>No</b>
<b>2</b> 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))				
<b>a</b> 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 ▶ 20____, 20____, 20____, 20____				
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see page 20 of the instructions). . . . .	<b>2b</b>			
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____				
<b>3a</b> 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>b</b> If "Yes," did it have excess business holdings in 2010 as a result of <b>(1)</b> any purchase by the foundation or disqualified persons after May 26, 1969, <b>(2)</b> 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 <b>(3)</b> the lapse of the 10-, 15-, or 20-year first phase holding period? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.</i> ) . . . . .	<b>3b</b>			
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>			<b>No</b>
<b>b</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?	<b>4b</b>			<b>No</b>

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

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

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

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

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

**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions).  Yes  No

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

**b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.

**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?  Yes  No  
If "Yes," attach the statement required by Regulations section 53.4945–5(d).

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

**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No  
If "Yes" to 6b, file Form 8870.

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

**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?  Yes  No

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
CAROL RATTRAY 923 FIFTH AVENUE NEW YORK, NY 10021	PRESIDENT 0	0		
TIMOTHY RATTRAY 923 FIFTH AVENUE NEW YORK, NY 10021	SECRETARY 0	0		

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

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

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation

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

**Part IX-A Summary of Direct Charitable Activities**

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

1	Expenses

**Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)**

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

1 N/A	Amount

All other program-related investments See page 24 of the instructions


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

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	254,168
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	368,277
<b>c</b>	Fair market value of all other assets (see page 24 of the instructions). . . . .	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	622,445
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets. . . . .	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	622,445
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions). . . . .	<b>4</b>	9,337
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	613,108
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	<b>6</b>	30,655

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

<b>1</b>	Minimum investment return from Part X, line 6. . . . .	<b>1</b>	30,655
<b>2a</b>	Tax on investment income for 2010 from Part VI, line 5. . . . .	<b>2a</b>	1,546
<b>b</b>	Income tax for 2010 (This does not include the tax from Part VI). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	1,546
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	<b>3</b>	29,109
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	29,109
<b>6</b>	Deduction from distributable amount (see page 25 of the instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	<b>7</b>	29,109

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
<b>a</b>	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	<b>1a</b>	196,164
<b>b</b>	Program-related investments—total from Part IX-B. . . . .	<b>1b</b>	0
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	<b>2</b>	0
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	0
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	0
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	196,164
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions). . . . .	<b>5</b>	
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	<b>6</b>	196,164

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

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

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
<b>1</b> Distributable amount for 2010 from Part XI, line 7				29,109
<b>2</b> Undistributed income, if any, as of the end of 2010				
<b>a</b> Enter amount for 2009 only. . . . .				
<b>b</b> Total for prior years 2008 , 2007 , 2006				
<b>3</b> Excess distributions carryover, if any, to 2010				
<b>a</b> From 2005. . . . .				76,520
<b>b</b> From 2006. . . . .				116,375
<b>c</b> From 2007. . . . .				116,024
<b>d</b> From 2008. . . . .				60,667
<b>e</b> From 2009. . . . .				84,632
<b>f Total</b> of lines 3a through e. . . . .	454,218			
<b>4</b> Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 196,164				
<b>a</b> Applied to 2009, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions). . . . .				
<b>d</b> Applied to 2010 distributable amount. . . . .				29,109
<b>e</b> Remaining amount distributed out of corpus	167,055			
<b>5</b> Excess distributions carryover applied to 2010 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
<b>6 Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	621,273			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b . . . . .				
<b>c</b> 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. . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions . . . . .				
<b>e</b> Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions . . . . .				
<b>f</b> Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011 . . . . .				0
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions) . . . . .	76,520			
<b>9 Excess distributions carryover to 2011.</b> Subtract lines 7 and 8 from line 6a . . . . .	544,753			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2006. . . . .				116,375
<b>b</b> Excess from 2007. . . . .				116,024
<b>c</b> Excess from 2008. . . . .				60,667
<b>d</b> Excess from 2009. . . . .				84,632
<b>e</b> Excess from 2010. . . . .				167,055

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

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

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

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

**Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)**

**1 Information Regarding Foundation Managers:**

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

See Additional Data Table

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

NONE

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

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

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

---

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

---

**c** Any submission deadlines

---

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

**Part XV Supplementary Information** (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b> See Additional Data Table				
<b>Total . . . . .</b>				<b>▶ 3a</b> 196,164
<b>b Approved for future payment</b>				
<b>Total . . . . .</b>				<b>▶ 3b</b>





## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 13-4110129

**Name:** RATTRAY KIMURA FOUNDATION  
C/O CAROL RATTRAY

### Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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 )
A	1000 SHRS ASIAINFO-LINKAGE IINC COM	D	1997-01-01	2010-01-07
B	1000 SHRS ASIAINFO-LINKAGE INC COM	P	2010-02-19	2010-02-23
C	2000 SHRS CENTRAL FD CDA CL A	P	2009-05-14	2010-03-12
D	3000 SHRS CENTRAL FD CDA CL A	P	2009-05-14	2010-12-23
E	1200 SHRS CENTRAL FD CDA CL A	P		
F	2700 SHRS CENTRAL FD CDA CL A	P	2009-06-08	2010-12-28
G	15 SHRS AKERMA SPONSORED ADR	P	2005-04-14	2010-09-09
H	CAPITAL GAIN DIVIDENDS	P		

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h**

	<b>(e)</b> Gross sales price	<b>(f)</b> Depreciation allowed (or allowable)	<b>(g)</b> Cost or other basis plus expense of sale	<b>(h)</b> Gain or (loss) (e) plus (f) minus (g)
A	31,394		2,348	29,046
B	23,492		23,400	92
C	28,012		22,680	5,332
D	59,416		34,020	25,396
E	23,764		14,105	9,659
F	54,380		32,295	22,085
G	643		523	120
H				90

**Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - I**

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			
<b>(i)</b> F M V as of 12/31/69		<b>(j)</b> Adjusted basis as of 12/31/69	<b>(k)</b> Excess of col (i) over col (j), if any
		<b>(l)</b> Gains (Col (h) gain minus col (k), but not less than -0-) <b>or</b> Losses (from col (h))	
A			29,046
B			92
C			5,332
D			25,396
E			9,659
F			22,085
G			120
H			

**Form 990PF Part XV Line 1a - 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).**

CAROL RATTRAY
TIMOTHY S RATTRAY

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
CHINA INSTITUTE IN AMERICA 125 EAST 65TH STREET NEW YORK, NY 10065	NONE	501(C)(3)	EDUCATIONAL PROGRAMMING	6,500
SAINT DAVID'S SCHOOL 12 EAST 89TH STREET NEW YORK, NY 101280678	NONE	501(C)(3)	GENERAL SUPPORT	5,045
MARYMOUNT SCHOOL 1026 FIFTH AVENUE NEW YORK, NY 10028	BOARD MEMBER	501(C)(3)	GENERAL SUPPORT	2,000
ASIA SOCIETY 725 PARK AVENUE NEW YORK, NY 10021	NONE	501(C)(3)	GENERAL SUPPORT	2,500
AMERICAN CANCER SOCIETY 271 WEST 125TH STREET NEW YORK, NY 10027	NONE	501(C)(3)	DN FY10 NATIONAL CAMPAIGN	200
ARGHAND TRUST 3 HUBBARD PARK CAMBRIDGE, MA 02138	NONE	501(C)(3)	GENERAL SUPPORT	1,000
AMERICAN FRIENDS OF THE SHANGHAI MUSEUM 530 EAST 86TH STREET NEW YORK, NY 10028	NONE	501(C)(3)	GENERAL SUPPORT	1,000
CORNELL UNIVERSITY 130 E SENECA STREET SUITE 400 ITHACA, NY 148504353	NONE	501(C)(3)	CORNELL ASIAN ALUMNI ASSOCIATION	200
ORPHEUS CHAMBER ORCHESTRA 490 RIVERSIDE DRIVE NEW YORK, NY 10027	NONE	501(C)(3)	ACCESS ORPHEUS	15,000
ASIA SOCIETY 725 PARK AVENUE NEW YORK, NY 10021	NONE	501(C)(3)	STUDIO IN A SCHOOL	10,000
BATES COLLEGE 2 ANDREWS ROAD LEWISTON, ME 04240	NONE	501(C)(3)	GENERAL SUPPORT	2,500
COLLEGIATE SCHOOL 260 WEST 78TH STREET NEW YORK, NY 10024	NONE	501(C)(3)	GENERAL SUPPORT	5,000
DEFENDERS OF THE HISTORIC UPPER EAST SIDE LENOX HILL STATION PO BOX 768 NEW YORK, NY 10021	NONE	501(C)(3)	GENERAL SUPPORT	25
THE GREENWICH POLICE SILVER SHIELD ASSOC PO BOX 1123 GREENWICH, CT 06836	NONE	501(C)(3)	GENERAL SUPPORT	100
METROPOLITAN MUSEUM OF ART 1000 FIFTH AVENUE NEW YORK, NY 100280198	NONE	501(C)(3)	GENERAL SUPPORT	500
<b>Total . . . . .</b>				<b>196,164</b>

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
NATURE CONSERVANCY 4245 NORTH FAIRFAX DRIVE SUITE 100 ARLINGTON, VA 22203	NONE	501(C)(3)	FIRSTGIVING	500
NATURE CONSERVANCY 4245 NORTH FAIRFAX DRIVE ARLINGTON, VA 222031606	NONE	501(C)(3)	FEDERATED STATES OF MICRONESIA	15,000
MARYMOUNT SCHOOL 1026 FIFTH AVENUE NEW YORK, NY 10028	NONE	501(C)(3)	TEACHER SUPPORT	2,000
ORPHEUS CHAMBER ORCHESTRA 490 RIVERSIDE DRIVE 11TH FLOOR NEW YORK, NY 100275788	NONE	501(C)(3)	GENERAL SUPPORT	10,000
RE FOUNDATION 367 WEST 19TH STREET SUITE A NEW YORK, NY 10011	NONE	501(C)(3)	GENERAL SUPPORT	3,000
THE LUNG CANCER ALLIANCE 888 16TH STREET NW SUITE 150 WASHINGTON, DC 20006	NONE	501(C)(3)	COMBINED FEDERAL CAMPAIGN	250
UNITE - LA 350 S BIXEL LOS ANGELES, CA 90017	NONE	501(C)(3)	GENERAL SUPPORT	7,500
UNITED BOYS & GIRLS CLUBS OF SANTA BARBARA PO BOX 1485 SANTA BARBARA, CA 93102	NONE	501(C)(3)	GENERAL SUPPORT	7,500
VAJRA LIGHT BUDDHIST CENTER 234 NORTH CENTRAL AVENUE HARTSDALE, NY 10530	NONE	501(C)(3)	GENERAL SUPPORT	200
NATIONAL AUDUBON SOCIETY 225 VARICK STREET 7TH FLOOR NEW YORK, NY 10014	NONE	501(C)(3)	WOMEN IN CONSERVATION	550
ASIAN UNIVERSITY FOR WOMEN 1100 MASSACHUSETTES AVENUE SUITE 3 CAMBRIDGE, MA 02138	NONE	501(C)(3)	GENERAL SUPPORT	1,000
BATES COLLEGE 2 ANDREWS ROAD LEWISTON, ME 04240	NONE	201(C)(3)	ASIAN STUDIES FUND	8,334
CENTRAL PARK CONSERVANCY 14 E 60TH STREET NRE YORK, NY 10022	NONE	501(C)(3)	GENERAL SUPPORT	250
CHINA INSTITUTE IN AMERICA 125 EAST 65TH STREET NEW YORK, NY 10065	NONE	501(C)(3)	GALLERY EXHIBITION SPONSORSHIP	2,000
COLUMBIA BUSINESS SCHOOL 622 WEST 113TH STREET NEW YORK, NY 10025	NONE	501(C)(3)	PAUL CALELLO SCHOLARSHIP FUND	2,000
<b>Total . . . . .</b>				196,164

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
CORNELL UNIVERSITY 130 E SENECA STREET SUITE 400 ITHACA, NY 14850	NONE	501(C)(3)	FENCING SPECIAL GIFTS	430
CORNELL UNIVERSITY 130 E SENECA STREET SUITE 400 ITHACA, NY 14850	NONE	501(C)(3)	ROBERT E LIND FUND ENDOWMENT CAPS	15,000
FRIENDS WITHOUT A BORDER 1123 BROADWAY 1210 NEW YORK, NY 10010	NONE	501(C)(3)	GENERAL SUPPORT	100
JUVENILE DIABETES RESEARCH FOUNDATION 26 BROADWAY 14TH FLOOR NEW YORK, NY 10004	NONE	501(C)(3)	GENERAL SUPPORT	2,500
LANDMARK WEST 45 WEST 67TH STREET NEW YORK, NY 10023	NONE	501(C)(3)	GENERAL SUPPORT	1,000
MARYMOUNT SCHOOL 1026 FIFTH AVENUE NEW YORK, NY 10028	NONE	501(C)(3)	GENERAL SUPPORT	60,000
NOCHE FLAMENCA C/O KOSZYN COMPANY 41 EAST 11TH STREET 11TH FLOOR NEW YORK, NY 10003	NONE	501(C)(3)	GENERAL SUPPORT	250
ORPHEUS CHAMBER ORCHESTRA 490 RIVERSIDE DRIVE 11TH FLOOR NEW YORK, NY 10027	NONE	501(C)(3)	NOVEMBER 13, 2010 EVENT	4,380
PHILHARMONIC ORCHESTRA OF THE AMERICAS 30 WEST 63RD STREET SUITE 3L NEW YORK, NY 10023	NONE	501(C)(3)	GENERAL SUPPORT	600
TEAM ONE FAMILY 1029 TEANECK ROAD SUITE 3B TEANECK, NJ 07666	NONE	501(C)(3)	GENERAL SUPPORT	250
<b>Total . . . . .</b>				196,164

## TY 2010 Accounting Fees Schedule

**Name:** RATTRAY KIMURA FOUNDATION

C/O CAROL RATTRAY

**EIN:** 13-4110129

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX RETURN PREPARATION	2,800	2,800	2,800	

**TY 2010 All Other Program  
Related Investments Schedule**

**Name:** RATTRAY KIMURA FOUNDATION  
C/O CAROL RATTRAY

**EIN:** 13-4110129

Category	Amount
N/A	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

## TY 2010 Depreciation Schedule

**Name:** RATTRAY KIMURA FOUNDATION

C/O CAROL RATTRAY

**EIN:** 13-4110129

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
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**TY 2010 Investments Corporate  
Stock Schedule**

**Name:** RATTRAY KIMURA FOUNDATION  
C/O CAROL RATTRAY

**EIN:** 13-4110129

Name of Stock	End of Year Book Value	End of Year Fair Market Value
15 SHS ARKEMA SPONS ADR	0	0
1000 SHRS. ASIAINFO HOLDINGS	0	0
7500 SHRS. CENTRAL FD CDA	99,517	155,475
600 SHRS VALE S A ADR N/C	19,441	20,742
3700 SHRS. TEMPLETON GLOBAL	34,970	39,590

**TY 2010 Land, Etc. Schedule**

**Name:** RATTRAY KIMURA FOUNDATION

C/O CAROL RATTRAY

**EIN:** 13-4110129

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
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**TY 2010 Other Decreases Schedule**

**Name:** RATTRAY KIMURA FOUNDATION

C/O CAROL RATTRAY

**EIN:** 13-4110129

Description	Amount
50% MEALS AND ENTERTAINMENT DISALLOWED	1,066
PRIOR PERIOD ADJUSTMENT	27,164

## TY 2010 Other Expenses Schedule

**Name:** RATTRAY KIMURA FOUNDATION

C/O CAROL RATTRAY

**EIN:** 13-4110129

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ASSISTANT FEES	3,113	3,113	3,113	
DELAWARE CORP & TAX	356	356	356	
NY ANNUAL FEE	110	110	110	
FIDELITY TRANSACTION FEES	21	21	21	
POSTAGE	87	87	87	

**TY 2010 Other Increases Schedule**

**Name:** RATTRAY KIMURA FOUNDATION

C/O CAROL RATTRAY

**EIN:** 13-4110129

Description	Amount
DISPUTED CHARGE	1,192

## TY 2010 Taxes Schedule

**Name:** RATTRAY KIMURA FOUNDATION

C/O CAROL RATTRAY

**EIN:** 13-4110129

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	138	138	138	