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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 , 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 ABRAHAM KAMBER FOUNDATION		A Employer identification number 13-6102029
Number and street (or P O box number if mail is not delivered to street address) C/O PETER B. LEVY, 551 FIFTH AVE.	Room/suite 2800	B Telephone number 212-672-1500
City or town, state, and ZIP code NEW YORK, NY 10176		C If exemption application is pending, check here ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 5,176,368. (Part I, column (d) must be on cash basis.)	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received		25,535.		N/A	
2 Check ☐ if the foundation is not required to attach Sch B					
3 Interest on savings and temporary cash investments		36.	34.		STATEMENT 1
4 Dividends and interest from securities		130,750.	120,735.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		214,769.			
b Gross sales price for all assets on line 6a 1,145,104.					
7 Capital gain net income (from Part IV, line 2)			214,769.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income		82,017.	54,336.		STATEMENT 3
12 Total Add lines 1 through 11		453,107.	389,874.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 4		14,400.	4,432.		9,600.
c Other professional fees STMT 5		27,109.	21,339.		4,000.
17 Interest		29,974.	27,678.		0.
18 Taxes STMT 6		11,171.	3,297.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 7		47,039.	42,978.		497.
24 Total operating and administrative expenses Add lines 13 through 23		129,693.	99,724.		14,097.
25 Contributions, gifts, grants paid		138,650.			138,650.
26 Total expenses and disbursements. Add lines 24 and 25		268,343.	99,724.		152,747.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		184,764.			
b Net investment income (if negative, enter -0-)			290,150.		
c Adjusted net income (if negative, enter -0-)				N/A	

SCANNED NOV 25 2011

Revenue

Operating and Administrative Expenses

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	8,540.	6,662.	6,662.
	2	Savings and temporary cash investments	11,611.	59,451.	59,451.
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	7	Other notes and loans receivable ▶			
		Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S. and state government obligations			
	b	Investments - corporate stock STMT 8	1,694,548.	1,920,083.	1,916,226.
	c	Investments - corporate bonds STMT 9	777,209.	135,469.	179,597.
Liabilities	11	Investments - land, buildings, and equipment basis ▶			
		Less: accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other STMT 10	2,375,959.	2,448,876.	2,728,140.
	14	Land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation ▶			
	15	Other assets (describe ▶ STATEMENT 11)	0.	286,292.	286,292.
	16	Total assets (to be completed by all filers)	4,867,867.	4,856,833.	5,176,368.
	17	Accounts payable and accrued expenses			
	18	Grants payable			
Net Assets or Fund Balances	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons		100,000.	
	21	Mortgages and other notes payable			
	22	Other liabilities (describe ▶ DUE TO BROKER)	295,798.	0.	
	23	Total liabilities (add lines 17 through 22)	295,798.	100,000.	
		Foundations that follow SFAS 117, check here ▶ ☐			
		and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒			
		and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	4,572,069.	4,756,833.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30	Total net assets or fund balances	4,572,069.	4,756,833.	
	31	Total liabilities and net assets/fund balances	4,867,867.	4,856,833.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	4,572,069.
2	Enter amount from Part I, line 27a	2	184,764.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	4,756,833.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	4,756,833.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b SEE ATTACHED STATEMENT			
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			
b			
c			
d			
e 1,145,104.		930,335.	214,769.

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			214,769.

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	214,769.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	{ }	3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	192,128.	3,985,236.	.048210
2008	240,024.	4,521,937.	.053080
2007	412,981.	4,874,957.	.084715
2006	236,555.	5,242,727.	.045121
2005	252,581.	5,051,654.	.050000

2 Total of line 1, column (d)	2	.281126
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	.056225
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	4,560,784.
5 Multiply line 4 by line 3	5	256,430.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,902.
7 Add lines 5 and 6	7	259,332.
8 Enter qualifying distributions from Part XII, line 4	8	152,747.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	5,803.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0.
3 Add lines 1 and 2		3	5,803.
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	5,803.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	4,000.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	4,400.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	8,400.	
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	30.	
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	2,567.	
11 Enter the amount of line 10 to be: Credited to 2011 estimated tax ☐ 2,567. Refunded ☐	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c 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. ☐ \$ 0. (2) On foundation managers. ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ NY		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		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>PETER B. LEVY</u> Telephone no. ► <u>212-672-1500</u> Located at ► <u>551 FIFTH AVE., N.Y., N.Y.</u> ZIP+4 ► <u>10176</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	15	N/A	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No
				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
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☒ Yes ☐ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here		X
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?		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? If "Yes," list the years ►	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?		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)?

☐ Yes ☒ No

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

☐ Yes ☒ No

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

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒

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

N/A

☐ Yes ☐ No

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

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

☐ Yes ☒ No

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

6b

X

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

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

☐ Yes ☒ No

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

N/A

7b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
STEVEN M. LEVY	TRUSTEE			
59 PECKSLAND ROAD				
GREENWICH, CT 06831	1.00	0.	0.	0.
PETER B. LEVY	TRUSTEE			
18 MAYFAIR LANE				
GREENWICH, CT 06831	1.00	0.	0.	0.

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

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

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

0

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

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

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

0

Part IX-A Summary of Direct Charitable Activities

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

	Expenses
1 N/A	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

	Amount
1 N/A	
	0.
2	
3 All other program-related investments. See instructions.	
Total. Add lines 1 through 3	0.

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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	2,285,088.
b	Average of monthly cash balances	1b	35,113.
c	Fair market value of all other assets	1c	2,679,002.
d	Total (add lines 1a, b, and c)	1d	4,999,203.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	368,965.
3	Subtract line 2 from line 1d	3	4,630,238.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	69,454.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,560,784.
6	Minimum investment return. Enter 5% of line 5	6	228,039.

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	228,039.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	5,803.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	2,201.
c	Add lines 2a and 2b	2c	8,004.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	220,035.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	220,035.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	220,035.

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	152,747.
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	152,747.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	152,747.

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				220,035.
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2010:				
a From 2005				
b From 2006				
c From 2007	64,925.			
d From 2008	16,064.			
e From 2009				
f Total of lines 3a through e	80,989.			
4 Qualifying distributions for 2010 from Part XII, line 4: ► \$ 152,747.				
a Applied to 2009, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2010 distributable amount				152,747.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)	67,288.			67,288.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	13,701.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	13,701.			
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008	13,701.			
d Excess from 2009				
e Excess from 2010				

N/A

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

- [illegible]

KAMBERF1

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> SCHEDULE ATTACHED	N/A	PUBLIC	GENERAL SUPPORT	113,650.
UJA FEDERATION OF NY 130 EAST 59TH STREET NEW YORK, NY 10022	N/A	PUBLIC	GENERAL SUPPORT	25,000.
Total			3a	138,650.
<i>b Approved for future payment</i> NONE				
Total			3b	0.

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

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

OMB No 1545-0047

2010

Name of the organization

Employer identification number

ABRAHAM KAMBER FOUNDATION

13-6102029

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2010)

Name of organization

Employer identification number

ABRAHAM KAMBER FOUNDATION

13-6102029

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	STANLEY H. LEVY 3 RICHBELL ROAD SCARSDALE, NY 10583	\$ 25,535.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution)
0		\$	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Employer identification number

13-6102029

[illegible]

Name of organization

Employer identification number

ABRAHAM KAMBER FOUNDATION**13-6102029**

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

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

ABRAHAM KAMBER FOUNDATION

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
b	CSFB STRATEGIC III	P		12/31/10
c	CSFB STRATEGIC III	P		12/31/10
d	KINGDON FAMILY PARTNERSHIP	P		12/31/10
e	KINGDON FAMILY PARTNERSHIP	P		12/31/10
f	CS STRATEGIC PARTNERS IV	P		12/31/10
g	CS STRATEGIC PARTNERS IV	P		12/31/10
h	APEX GREATER CHINA FUND	P		12/31/10
i	APEX GREATER CHINA FUND	P		12/31/10
j	APEX GREATER CHINA FUND	P		12/31/10
k				
l				
m				
n				
o				

(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 698,555.		641,740.	56,815.
b 1,744.			1,744.
c 19,085.			19,085.
d 55,494.			55,494.
e 27,879.			27,879.
f 2,257.			2,257.
g 53,798.			53,798.
h 286,292.		286,274.	18.
i		1,393.	<1,393.>
j		928.	<928.>
k			
l			
m			
n			
o			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			56,815.
b			1,744.
c			19,085.
d			55,494.
e			27,879.
f			2,257.
g			53,798.
h			18.
i			<1,393.>
j			<928.>
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	214,769.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

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

SOURCE	AMOUNT
BANK OF AMERICA	19.
FIRST REPUBLIC BANK	17.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	36.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
ACCRUED INT ON SALES	1,597.	0.	1,597.
APEX GREATER CHINA FUND	14,535.	0.	14,535.
BRAVER STERN SECURITIES CO.	49,197.	0.	49,197.
CSFB STRAT. IV	24,790.	0.	24,790.
CSFB STRATEGIC PARTNERS III	11,917.	0.	11,917.
GOLDMAN SACHS	105.	0.	105.
LONGVIEW FUNDING	33.	0.	33.
RCG LONGVIEW DEBT FD IV	14,228.	0.	14,228.
RCG LONGVIEW LP	71.	0.	71.
SEER TALF OPP. FUND	14,277.	0.	14,277.
TOTAL TO FM 990-PF, PART I, LN 4	130,750.	0.	130,750.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
PASSIVE PARTNERSHIP INCOME	49,443.	45,656.	
NON PASSIVE PARTNERSHIP INCOME	9,400.	8,680.	
FEDERAL TAX REFUNDS	23,174.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	82,017.	54,336.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	14,400.	4,432.		9,600.
TO FORM 990-PF, PG 1, LN 16B	14,400.	4,432.		9,600.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CONSULTING FEES	6,000.	1,847.		4,000.
MANAGEMENT FEES	21,109.	19,492.		0.
TO FORM 990-PF, PG 1, LN 16C	27,109.	21,339.		4,000.

FORM 990-PF	TAXES			STATEMENT 6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	2,971.	2,743.		0.
FEDERAL TAXES - FORM990-PF	6,400.	0.		0.
FEDERAL TAXES - FORM990-T	1,200.	0.		0.
NY STATE INCOME TAX	600.	554.		0.
TO FORM 990-PF, PG 1, LN 18	11,171.	3,297.		0.

FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
NY FILING FEE	250.	0.		250.	
PUBLICATION EXPENSE	247.	0.		247.	
PASSTHRU PARTNERSHIP EXPENSES	46,542.	42,978.		0.	
TOTAL TO FORM 990-PF, PG 1, LN 23	47,039.	42,978.		497.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	8
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
CORPORATE STOCK	1,920,083.		1,916,226.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,920,083.		1,916,226.	

FORM 990-PF	CORPORATE BONDS		STATEMENT	9
DESCRIPTION	BOOK VALUE		FAIR MARKET VALUE	
CORPORATE BONDS	135,469.		179,597.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	135,469.		179,597.	

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	10
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
LONGVIEW FUNDING	FMV	<2,636.>	0.	
RCG LONGVIEW	FMV	2,651.	2,677.	
CSFB STRATEGIC PARTNERS III	COST	489,463.	476,327.	
KINGDON FAMILY PARTNERSHIP LP	FMV	1,221,088.	1,302,950.	
APEX GREATER CHINA FUND	FMV	0.	0.	
RCG LONGVIEW DEBT FD IV	FMV	129,875.	107,800.	
CSFB STRAT. IV	FMV	608,435.	838,386.	
TOTAL TO FORM 990-PF, PART II, LINE 13		2,448,876.	2,728,140.	

FORM 990-PF	OTHER ASSETS	STATEMENT 11
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
PARTNERSHIP RECEIVABLE	0.	286,292.	286,292.
TO FORM 990-PF, PART II, LINE 15	0.	286,292.	286,292.

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

STEVEN M. LEVY
PETER B. LEVY

**Abraham Kamber Foundation
2010 Long Term Bond Sales**

QTY	Investment	Investment Description	Purchase		Date of Sale	Sell Price Bond	Purchase Price	Gain Loss
			Date					
19,733.25	31393CNA7	FNMA 06/25/2033	12/17/03		08/13/10	\$19,904.93	\$19,387.92	\$517.01
5,319.45	31393CNA7	FNMA 06/25/2033	12/22/03		08/13/10	\$5,365.73	\$5,226.36	\$139.37
33,902.83	31393CNA7	FNMA 06/25/2033	12/22/03		08/13/10	\$34,124.25	\$33,309.56	\$814.69
540.52	31393DZJ3	FNMA 02/25/2032	04/21/05		04/26/10	\$540.52	\$491.87	\$48.65
112,614.92	31393DZJ3	FNMA 02/25/2032	04/21/05		05/17/10	\$113,988.82	\$102,479.58	\$11,509.24
168,939.82	31393DZJ3	FNMA 02/25/2032	04/21/05		05/18/10	\$171,710.43	\$153,735.23	\$17,975.20
9,650.79	31393DZJ3	FNMA 02/25/2032	04/21/05		05/25/10	\$9,650.79	\$8,782.22	\$868.57
30,949.28	31393DZJ3	FNMA 02/25/2032	04/21/05		06/25/10	\$30,949.28	\$28,163.84	\$2,785.44
11,998.11	31393DZJ3	FNMA 02/25/2032	04/21/05		07/26/10	\$11,998.11	\$10,918.28	\$1,079.83
21,616.69	31393DZJ3	FNMA 02/25/2032	04/21/05		08/25/10	\$21,616.69	\$19,671.19	\$1,945.50
35,683.93	31393DZJ3	FNMA 02/25/2032	04/21/05		09/27/10	\$35,683.93	\$32,472.38	\$3,211.55
56,964.14	31393DZJ3	FNMA 02/25/2032	04/21/05		10/25/10	\$56,964.14	\$51,837.37	\$5,126.77
46,825.16	31393DZJ3	FNMA 02/25/2032	04/21/05		11/26/10	\$46,825.16	\$42,610.90	\$4,214.26
49,787.88	31393DZJ3	FNMA 02/25/2032	04/21/05		12/27/10	\$49,787.88	\$45,306.97	\$4,480.91
13,065.30	31393E5D7	FNMA 07/25/2033	08/11/03		07/28/10	\$14,664.49	\$12,901.98	\$1,762.51
5,290.15	31393P2V5	FHLM 02/15/2033	09/19/03		01/15/10	\$5,290.15	\$5,091.77	\$198.38
12,347.60	31393P2V5	FHLM 02/15/2033	09/19/03		03/15/10	\$12,347.70	\$11,884.66	\$463.04
4,929.85	31394D3L2	FNMA 06/25/2035	07/15/05		01/25/10	\$4,929.85	\$4,993.00	(\$63.15)
4,494.61	31394D3L2	FNMA 06/25/2035	07/15/05		02/25/10	\$4,494.61	\$4,552.19	(\$57.58)
2,943.00	31394D3L2	FNMA 06/25/2035	07/15/05		03/25/10	\$2,943.00	\$2,980.70	(\$37.70)

QTY	Investment	Investment Description	Purchase Date	Date of Sale	Sell Price Bond	Purchase Price	Gain Loss
4,279.49	31394D3L2	FNMA 06/25/2035	07/15/05	04/26/10	\$4,279.49	\$4,334.31	(\$54.82)
3,319.88	31394D3L2	FNMA 06/25/2035	07/15/05	05/25/10	\$3,319.88	\$3,362.41	(\$42.53)
8,517.35	31394D3L2	FNMA 06/25/2035	07/15/05	06/25/10	\$8,517.35	\$8,626.46	(\$109.11)
4,346.45	31394D3L2	FNMA 06/25/2035	07/15/05	07/26/10	\$4,346.45	\$4,402.13	(\$55.68)
23,910.14	31394D3L2	FNMA 06/25/2035	07/15/05	08/09/10	\$24,311.83	\$24,216.43	\$95.40

Total Long Term Bond Gain

\$698,555.46 \$641,739.71 \$56,815.75

ABRAHAM KAMBER FOUNDATION

2010 Contribution

EIN 13-6102029

Name	Address	Amount
American Islamic Congress	1718 M Street NW #243, Washington DC 20036	\$500.00
Army War College Foundation, Inc	122 Forbes Ave , Carlisle, PA 71013	500.00
Israel Special Kids Fund	505 Eighth Ave , New York, NY 10018	500.00
Israel Cancer Research Fund	1290 Ave of the Americas, New York, NY 10104	250.00
Jewish National Fund	42 East 69th St , New York, NY 10021	500.00
Middle East Forum	1500 Walnut St , Philadelphia, PA 19102	12,500.00
Rosenfeld Heart Foundation	125 E 72nd St , New York, NY 10021	1,500.00
Fund for the Aged, Inc	120 W 106th St , New York, NY 10025	1,800.00
UJA Federation of New York	130 E 59th St , New York, NY 10022	95,000.00
UJA Federation of New York	130 E 59th St , New York, NY 10022	600.00
Total Contributions for 2010		\$113,650.00