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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: **THE KANDELL FUND**

Number and street (or P O box number if mail is not delivered to street address): **59 EAST 54TH STREET**

City or town, state, and ZIP code: **NEW YORK, NY 10022**

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 (from Part II, col. (c), line 16): **\$ 360,889.** (Part I, column (d) must be on cash basis)

J Accounting method: Cash Accrual
 Other (specify) _____

A Employer identification number: **13-6117648**

B Telephone number: **212-755-3063**

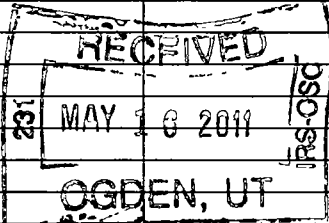
C If exemption application is pending, check here

D 1. Foreign organizations, check here
 2. Foreign organizations meeting the 85% test, check here and attach computation

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 <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>		(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	460,000.			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	389.	389.		STATEMENT 1
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (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)				
	8 Net short-term capital gain				
	9 Income modifications Gross sales less returns and allowances				
	b Less Cost of goods sold				
c Gross profit or (loss)					
11 Other income					
12 Total Add lines 1 through 11	460,389.	389.	0.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 2	6.	0.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 3	225.	0.	0.	225.
	24 Total operating and administrative expenses Add lines 13 through 23	231.	0.	0.	225.
	25 Contributions, gifts, grants paid	414,105.			414,105.
26 Total expenses and disbursements Add lines 24 and 25	414,336.	0.	0.	414,330.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	46,053.				
b Net investment income (if negative, enter -0-)		389.			
c Adjusted net income (if negative enter -0-)			0.		



MAY 18 2011

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Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	145,023.	160,751.	160,751.
	2 Savings and temporary cash investments	169,813.	200,138.	200,138.
	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			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶ _____)				
16 Total assets (to be completed by all filers)	314,836.	360,889.	360,889.	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ _____)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	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 ▶ <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	285,444.	285,444.	
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	29,392.	75,445.		
30 Total net assets or fund balances	314,836.	360,889.		
31 Total liabilities and net assets/fund balances	314,836.	360,889.		

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	314,836.
2 Enter amount from Part I, line 27a	2	46,053.
3 Other increases not included in line 2 (itemize) ▶ _____	3	0.
4 Add lines 1, 2, and 3	4	360,889.
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	360,889.

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 NONE				
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				
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) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	
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	

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	555,567.	226,199.	2.456098
2008	410,059.	236,985.	1.730316
2007	430,442.	171,540.	2.509281
2006	520,188.	257,751.	2.018180
2005	425,873.	176,746.	2.409520
2 Total of line 1, column (d)			2 11.123395
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 2.224679
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 186,408.
5 Multiply line 4 by line 3			5 414,698.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 4.
7 Add lines 5 and 6			7 414,702.
8 Enter qualifying distributions from Part XII, line 4 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.			8 414,330.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)		1	8.
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			
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	8.
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	8.
6 Credits/Payments:			
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a		
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	0.	
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	8.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2011 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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
1c Did the foundation file Form 1120-POL for this year?		X
2 Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <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
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <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, col (c), and Part XV.</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> <u>NY</u>		
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>	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

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)			X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?			X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ <u>N/A</u>	X		
14	The books are in care of ▶ <u>DEBRA FECHTER</u> Telephone no. ▶ <u>212-755-3063</u> Located at ▶ <u>59 EAST 54TH STREET, NEW YORK, NY</u> ZIP+4 ▶ <u>10022</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> <u>N/A</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? 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 ▶		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? <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 page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here <u>N/A</u> ▶ <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ _____, _____, _____, _____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) <u>N/A</u>	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____, _____, _____, _____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <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.) <u>N/A</u>	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

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

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

(1) Carry on propoganda, 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)? Yes No
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). N/A

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.

(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
DONALD GORDON 59 EAST 54TH STREET NEW YORK, NY 10022	PRES. , TREAS. , 0.00	0.	0.	0.
ALICE KANDELL 59 EAST 54TH STREET NEW YORK, NY 10022	DIRECTOR 0.00	0.	0.	0.
LESLIE KANDELL 59 EAST 54TH STREET NEW YORK, NY 10025	DIRECTOR 0.00	0.	0.	0.
DEBRA FECHTER 59 EAST 54TH STREET NEW YORK, NY 10022	SECRETARY 0.00	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

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

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

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

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

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

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	0.
b	Average of monthly cash balances	1b	189,247.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	189,247.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	189,247.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	2,839.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	186,408.
6	Minimum investment return. Enter 5% of line 5	6	9,320.

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	9,320.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	8.
b	Income tax for 2010. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	8.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	9,312.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	9,312.
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	9,312.

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	414,330.
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	414,330.
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	414,330.

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

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				9,312.
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	417,052.			
b From 2006	507,332.			
c From 2007	421,889.			
d From 2008	398,260.			
e From 2009	544,269.			
f Total of lines 3a through e	2,288,802.			
4 Qualifying distributions for 2010 from Part XII, line 4: ▶ \$	414,330.			
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				9,312.
e Remaining amount distributed out of corpus	405,018.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	2,693,820.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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	417,052.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	2,276,768.			
10 Analysis of line 9.				
a Excess from 2006	507,332.			
b Excess from 2007	421,889.			
c Excess from 2008	398,260.			
d Excess from 2009	544,269.			
e Excess from 2010	405,018.			

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

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

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

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

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

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

SEE STATEMENT 4

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 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	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)				
<i>a Paid during the year</i>				
SEE STATEMENT OF CONTRIBUTIONS ATTACHED	NONE		CHARITABLE	414,105.
Total				▶ 3a 414,105.
<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

THE KANDELL FUND

Employer identification number

13-6117648

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

THE KANDELL FUND

13-6117648

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ALICE KANDELL 130 E. 75TH STREET NY, NY 10021	\$ 235,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	ANDREW JOSEPH C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3	BENJAMIN JOSEPH C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4	CYNTHIA MARVELL BROWN C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5	ELINOR FRIEDBERG C/O DIGBY MGMT 59 E. 54TH STREET NY, NY 10022	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6	LESLIE KANDELL 395 RIVERSIDE DRIVE NY, NY 10025	\$ 70,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

Employer identification number

THE KANDELL FUND

13-6117648

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
	 <hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	 <hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	 <hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	 <hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	 <hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	 <hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	 <hr/> <hr/> <hr/> <hr/>	\$ _____	_____

Name of organization THE KANDELL FUND	Employer identification number 13-6117648
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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	
(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	
(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	
(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	

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

SOURCE	AMOUNT
JP MORGAN CHASE	389.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	389.

FORM 990-PF TAXES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAX	6.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	6.	0.	0.	0.

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS ATTORNEY GENERAL - FILING FEE	100.	0.	0.	100.
LEGAL NOTICE	125.	0.	0.	125.
TO FORM 990-PF, PG 1, LN 23	225.	0.	0.	225.

FORM 990-PF PART XV - LINE 1A LIST OF FOUNDATION MANAGERS STATEMENT 4

NAME OF MANAGER

ALICE KANDELL
LESLIE KANDELL

KANDELL FUND
 DETAILED LIST OF CHARITABLE CONTRIBUTIONS
 2010

#	ORGANIZATION/ FOUNDATION	\$ AMOUNT
1	92nd Street Y	1,000 00
2	AARP Foundation	250 00
3	AARP Foundation	100.00
4	Action on Smoking and Health	1,000 00
5	ACWIS	500.00
6	AHRC NYC Foundation Inc	500 00
7	Aish International	5,000 00
8	Alzheimer's Association	3,500 00
9	am Friends of Rabin Medical Center	1,000.00
10	Am Fed. of Police and Concerned Citizens	500 00
11	Amer Friends of the Tel Avi Museum of Art	1,000.00
12	Amer United for Sep of Church & State	1,000 00
13	America Israel Cultural Foundation	1,800 00
14	American Action Fund	500 00
15	American Associates Ben Gurion University	1,000 00
16	American Border Control	500 00
17	American Cancer Society	3,000 00
18	American Diabetes Association	1,500 00
19	American Farmland Trust	500 00
20	american Folk Art Museum	1,000 00
21	American Foundation for the Blind	1,000 00
22	American Friends of Magen David Adom	1,000 00
23	American Friends of the Hebrew University	500 00
24	American Friends Service Committee	275 00
25	American Heart Association	2,500.00
26	American Humane Association	500 00
27	American Institute for Cancer Research	1,000 00
28	American Jewish Committee	3,000 00
29	American Jewish Historical Society	500 00
30	American Jewish World Service	250 00
31	American Lung Association	1,000 00
32	American Museum of Natural History	6,500 00
33	American Music Center Inc	1,000.00
34	American Printing House for the Blind Inc	500 00
35	American Red Cross	1,500 00
36	American Red Cross in Greater NY	1,500 00
37	American Society for Yad Vashem	500 00
38	American Values	1,000 00
39	Americares	500 00
40	Amfar	500 00
41	Anit Defamation League	1,000 00
42	Armed Forces Aid Campaign	500 00
43	Armed Forces Aid Campaign	500 00
44	Arthritis Foundation	500 00

✓→

45	Asphalt Green	1,000.00
46	Bank St College of Education Annual Fund	500 00
47	Bide A Wee	350.00
48	Big Brothers & Big Sisters of NYC	300 00
49	Blinded Veterans Association	300.00
50	B'Nai Brith International	1,500 00
51	Bnai Zion Foundation	500.00
52	Boston Symphony Orchestra Tough	10,000 00
53	Boston Symphony Orchestra, Inc	10,000.00
54	Boy Scouts of America -	0 00
55	Bread & Water for Africa	300.00
56	Bread for the World	1,000 00
57	Brooklyn Museum	1,000.00
58	Bryn Mawr College	3,000 00
59	Calvary Fund Inc	500.00
60	Camera	500 00
61	Camp Fund for Underprivileged Children	500.00
62	Cancer Care	2,500 00
63	CARE	600.00
64	Carnegie Hall Society Inc	2,500 00
65	Cathedral of Saint Patrick	500 00
66	Center for Jewish History	400 00
67	Central Park Conservancy	3,000.00
68	Chabad Terror Victims Project	500 00
69	Chabad Terror Victims Project	500 00
70	Children at Heart	1,000 00
71	Children of Chernobyl	500.00
72	Children's Cancer Research Foundation	500 00
73	Children's Defense Fund	500 00
74	Children's Hospital Foundation	1,000 00
75	Children's Hunger Relief Fund	500 00
76	Children's Wish Foundation International	500 00
77	Christian Relief Services	300 00
78	Christopher & Dana Reeve Foundation	500 00
79	Citizens Against Government Waster	500 00
80	City & Country School	500 00
81	City Harvest	1,500.00
82	City Harvest	500 00
83	City Meals on Wheels	1,000 00
84	Civil War Preservation Trust	1,000 00
85	Coalition for the Homeless	500 00
86	Coalition to Salute America's Heroes	500 00
87	Colel Chabad	500 00
88	Commemorative Air Force	500 00
89	Community Access Inc	1,500 00
90	Community Service Society	500 00
91	Consumer Reports Foundation	5.00
92	Covenant House	300 00
93	Cystic Fibrosis Foundation	500 00
94	David Horowitz Freedom Center	1,000 00
95	Deafness Research Foundation	500 00
96	Diabetes Action	500 00

97	Diabetes Research & Wellness Foundation	500 00
98	Disabled Police Officers of America	250 00
99	Doctors Without Borders	500.00
100	Dorot Inc	1,000 00
101	East Side House Settlement	1,000 00
102	Ellis Island	500 00
103	Emerson College	200.00
104	Environmental Defense	1,000 00
105	Episcopal Charities	500.00
106	Fed of Jewish Communities of the CIS	500 00
108	Feed the Children	1,000 00
109	Firefighters Charitable Foundation	225 00
110	Flame	300 00
111	Food Bank for New York City	500.00
112	Foundation Fighting Blindness	250 00
113	Fountain House	500.00
114	Freedom Alliance	2,000 00
115	Freedom from Hunger	500.00
116	Freer and Sackler Galleries	1,500 00
117	Friends of High Line	1,500.00
118	Friends of High Line	1,000 00
119	Friends of Israel Disabled Veterans Inc	1,000 00
120	Friends of Stonehurst	250 00
121	Friends of the Israel Defense Forces	1,000 00
123	Fund for Park Ave	5,000.00
124	George Washington's Mount Vernon	750 00
125	Gettysburg Foundation	500 00
126	Girl Scout Council of Greater NY	500 00
127	Girls, Inc.	1,000.00
128	Givat Haviva Educational Foundation	1,000 00
129	Global Jewish Assistance & Relief Network	500 00
130	GMHC	500 00
131	Gomez Foundation for Mill House	500 00
132	Good Shepherd Services	500 00
133	Goodwill Industries	750.00
134	Green Guerillas	1,000 00
135	Guide Dog Foundation for the Blind, Inc	500 00
136	Habitat for Humanity	1,000 00
137	Habitat for Humanity of Suffolk	500 00
138	Hale House	350 00
139	Handicap International	300 00
140	Happiness is Camping	500 00
141	Heart Support of America	500 00
142	Heart Support of America	500 00
143	Hebrew Academy for Special Children	500 00
144	Hebrew Free Loan Society	1,000 00
145	Helen Keller International	500 00
146	Help Hospitalized Veterans	1,000 00
147	Henry Street Settlement	500 00
148	Hillel	1,000 00
149	Historic Districts Council	2,500 00
150	Historic House Trust of NYC	1,000 00

151	Honest Reporting	1,000.00
152	Hospice Education Institute	500 00
153	Hospital for Special Surgery	500.00
154	Impact a Hero	1,000 00
155	Interfaith Alliance	1,000 00
156	International Childrens Fund	500 00
157	International Rescue Committee	1,000 00
158	Israel Cancer Research Fund	5,000 00
159	Israel Special Kids Fund	500.00
160	Israel Youth Village	500 00
161	James Lenox House Association Inc.	500.00
162	JBI International	500 00
163	Jewish Child Care Association	500.00
164	Jewish Children's Fund	1,000 00
165	Jewish Foundation for the Righteous	2,000.00
166	Jewish National Fund	1,000 00
167	JINSA	500.00
168	Juvenile Diabetes Research Foundation	2,000 00
169	Kidney & Urology Fdn of America, Inc	500.00
170	Kids of NYU	1,000 00
171	Kips Bay Boys & Girls Club	300 00
172	Korean War National Museum	500 00
173	LAMBDA Legal	250 00
174	Law Enforcement Legal Defense Fund	250 00
175	Legal Momentum	1,000 00
176	Lenox Hill Neighborhood House	1,000 00
177	Lighthouse International	500.00
178	Lincoln Center for RE & Constrt Council	5,000 00
179	Lower East Side Renewal Museum	500 00
180	Lower Manhattan Cultural Council	300 00
181	Lung Cancer Alliance	1,000.00
182	Maccabi USA	500 00
183	MADD	500.00
184	Make A Wish Foundation of Metro	1,000 00
185	March of Dimes	500 00
186	Memorial Sloan Kettering Cancer Center	2,500 00
187	Mesamche Lev	1,000 00
188	Metropolitan Council on Jewish Poverty	1,000 00
189	Metropolitan Council on Jewish Poverty	1,000 00
190	MHAUS	1,000 00
191	Montefiore Medical Center	1,000 00
192	Mount Vernon Ladies Association	300 00
193	MSAA	1,500 00
194	Muscular Dystrophy Association	1,000 00
195	Muscular Dystrophy Association	1,000 00
196	Museum at Eldridge Street	500 00
197	Museum of Arts Design	2,000 00
198	Museum of Jewish Heritage	500 00
199	Museum of Jewish Heritage	500 00
200	Museum of Modern Art	10,000 00
201	Museum of the City of New York	1,000 00
202	National Academy of Design	500 00

203	National Camps for Blind Children	500 00
204	National Foundation for Cancer Research	1,500 00
205	National Foundation for Cancer Research	1,500 00
206	National Heart Council	1,000 00
207	National Liberty Museum	1,550 00
208	National Medical Fellowships	1,000 00
209	National Multiple Sclerosis Society	1,000 00
210	National Parks Conservation Association	500 00
211	National September 11 Memorial & Mus	1,000 00
212	National Trust for Histroic Preservation	500 00
213	National Trust for Histroic Preservation	600 00
214	Nat'l Association of Chiefs of Polce	500 00
215	Nat'l Museum of American Jewish History	500 00
216	Nat'l Osteoporosis Foundation	500 00
217	Nat'l Veterans Service Fund	250 00
218	Nat'l Wasp WW II Museum	500 00
219	Neve Shalom/Wahat Al-Salam	500 00
220	New Israel Fund	1,000 00
221	New Visions for Public Schools	500 00
222	New York Botanical Garden	1,500 00
223	New York City Police Foundation	7,500 00
224	New York City Police Foundation	7,500 00
225	New York City Rescue Mission	500 00
226	New York City Rescue Mission	500 00
227	New York Historical Society	500 00
228	New YOrk Restoration Project	1,250 00
229	New York State Association of PBA	500 00
230	New York State Park Police PBA	250 00
231	New York University	5,500 00
232	New York Weill Cornell Medical Center	1,000 00
233	New Yorkers for Parks	1,000 00
234	Northern Westchester Hospital Foundation	1,000 00
235	NY Public Library	2,500 00
236	NYC & Company Foundation	1,000 00
237	Ohel Children's Home & Family Services	500 00
238	One Family Fund	500 00
239	Orbis International	300 00
240	Ort America	1,000 00
241	Outreach Project	1,000 00
242	Pacific Aviation Museum Pearl Harbor	250 00
243	Paralyzed Veterans of America	500 00
244	Paralyzed Veterans of America	500 00
245	Park Avenue Armory	1,000 00
246	Parkinsons Disease Foundation Inc	500 00
247	Pearl S Buck International	300 00
248	Plan USA	500 00
249	Planned Parenthood Federation of America	500 00
250	Police Athletic League	300 00
251	Project Hope	350 00
252	Project Renewal	500 00
253	Prostate Cancer Foundation	2,500 00
254	Realty Foundation of NY	5,000 00

255	Realty Foundation of NY	2,000.00
256	Realty Foundation of NY	800 00
257	Recording for the Blind and Dyslexic	300.00
258	Red Tail Project	500 00
259	Riverside Symphony	1,000.00
260	Ronald McDonald House of New York, Inc	500 00
261	Rubin Museum of Art	1,000.00
262	Running Strong	500 00
263	Safe Horizon	500.00
264	Simon Wiesenthal Center	2,000 00
265	Smithsonian	750 00
266	SOLEIF	1,000 00
267	Solomon R Guggenheim Museum	1,750.00
268	Solomon R Guggenheim Museum	3,500 00
269	Southern Poverty Law Center	1,000.00
270	Special Olympics New York	500 00
271	St. Judes Children's Research Hospital	2,500.00
272	St Labre Indian School	100 00
273	Stanley M Isaacs Neighborhood Center	800 00
274	Symphony Space	2,500 00
275	The Actor's Fund of America	1,000.00
276	The ALS Association	1,000 00
277	The American Parkinson Disease Assoc	750.00
278	The Animal Medical Center	500 00
279	The Battery Conservancy	500 00
280	The Bowery Mission	250 00
281	The Boys Club of New York	1,000.00
282	The Childrens Aid Society	500 00
283	the Colonial Williamsburg Foundation	250 00
284	The Doe Fund	1,000 00
285	The Doe Fund	1,000 00
286	The Eye Bank for Sight Restoration Inc	500 00
287	The Fellowship	750 00
288	The Fresh Air Fund	500 00
289	The Frick Collection	2,500 00
290	The Geshher Foundation	500 00
291	The Glaucoma Foundation	500 00
292	The Humane Society of the United States	300 00
293	The Jerusalem Foundation Inc	750.00
294	The Jewish Foundation for the Righteous	750 00
295	The Jewish Guild for the Blind	500 00
296	The Jewish Museum	2,000 00
297	The Jewish Museum	3,000 00
298	The Lenox Library	500 00
299	the Manhattan Institute	500 00
300	The Metropolitan Museum of Art	4,500 00
301	The Metropolitan Opera	10,000 00
302	The Morgan Library	2,000 00
303	The Museum of Modern Art	1,500 00
304	The National Children's Cancer Society	2,000 00
305	The National World War II Museum	500.00
306	The Nature Conservancy	500 00

307	The Patron Network	1,500.00
308	The Patton Museum Foundation	500 00
309	The Ronald Regan Foundation	1,000.00
310	The Salk Institute	500 00
311	The Seeing Eye Inc	500.00
312	The Skyscraper Museum	500 00
313	The Smile Train	500.00
314	The USO	500 00
315	Toys for Hospitalized Children	1,000.00
316	Trees NY	1,750 00
317	Tzivos Hashem	500 00
318	U S Fund for Unicef	500 00
319	UGC Foundation	500.00
320	UJA Federation of New York	7,000 00
321	UJA Federation of New York	10,000.00
322	Union for Reform Judaism	1,000 00
323	United Cerebral Palsy of New York City	500 00
324	United Hospital Fund	1,000 00
325	United Soup Kitchens	500.00
326	United State Holocaust Memorial Museum	450 00
327	United State Olympic Committee	5,000.00
328	URJ/RAC	2,500 00
329	Veterans of Foreign Wars	300.00
330	Visiting Nurse Service of New York	500 00
331	Vital Voices Global Partnership	2,000.00
332	Voice Experience Foundation	1,000 00
333	Volunteers of America	300 00
334	Washington DC M Luther King Jr Natl Mem	2,000 00
335	Western Wall Heritage Foundation	500 00
336	Whitney Museum of American Art	1,000 00
337	Wildlife Conservation Society	250.00
338	WNYC	1,000 00
339	WNYC Radio	1,000 00
341	World Jewish Congress	7,000 00
342	World Jewish Congress	5,000 00
343	World Jewish Congress	3,000 00
344	World Monuments Fund	500 00
345	World Union for Progressive Judaism	1,000 00
346	World Villages for Children	500 00
347	World Villages for Children	500 00
348	World Wildlife Fund	300 00
349	Wounded Warriors Family Support	1,000 00
350	Young Peoples Leadership Foundation	5,000 00
351	Zionist Organization of America	1,000 00
	Amer For the Arts Action Fund-check voided	-1,000 00

Total

414,105