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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

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

Name of foundation: **Breslauer Soref Foundation**
 Number and street (or P O box number if mail is not delivered to street address): **984 Spinnaker Bay Drive**
 Room/suite:
 City or town, state, and ZIP code: **Long Beach CA 90803**
 A Employer identification number: **20-2100908**
 B Telephone number (see page 10 of the instructions): **562 494 0179**
 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
 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) \blacktriangleright \$ **0**
 J Accounting method Cash Accrual Other (specify) _____
 (Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(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 (attach schedule)				
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	0	0		
	4 Dividends and interest from securities	0	0		
	5 a Gross rents		0		
	b Net rental income or (loss)	0			
	6 a Net gain or (loss) from sale of assets not on line 10	0			
	b Gross sales price for all assets on line 6a	0			
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10 a Gross sales less returns and allowances	0			
b Less Cost of goods sold	0				
c Gross-profit or (loss) (attach schedule)	0				
11 Other income (attach schedule)	0	0	0		
12 Total. Add lines 1 through 11	0	0	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16 a Legal fees (attach schedule)	0	0	0	0
	b Accounting fees (attach schedule)	0	0	0	0
	c Other professional fees (attach schedule)	0	0	0	0
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	0	0	0	0
	19 Depreciation (attach schedule) and depletion	0	0	0	
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	0	0	0	0
	24 Total operating and administrative expenses. Add lines 13 through 23	0	0	0	0
	25 Contributions, gifts, grants paid	632,536			632,536
26 Total expenses and disbursements. Add lines 24 and 25	632,536	0	0	632,536	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	-632,536				
b Net investment income (if negative, enter -0-)		0			
c Adjusted net income (if negative, enter -0-)			0		

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	528,487	200,270	200,270
	3 Accounts receivable	0		
	Less allowance for doubtful accounts	0	0	0
	4 Pledges receivable	0		
	Less allowance for doubtful accounts	0	0	0
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)		0	0
	7 Other notes and loans receivable (attach schedule)	125,000		
	Less allowance for doubtful accounts	0	0	125,000
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments—U S and state government obligations (attach schedule)	0	0	0
	b Investments—corporate stock (attach schedule)	8,678,657	8,394,337	9,296,639
	c Investments—corporate bonds (attach schedule)	0	0	0
	11 Investments—land, buildings, and equipment basis	0		
Less accumulated depreciation (attach schedule)	0	0	0	
12 Investments—mortgage loans				
13 Investments—other (attach schedule)	750,000	750,000	750,000	
14 Land, buildings, and equipment basis	0			
Less accumulated depreciation (attach schedule)	0	0	0	
15 Other assets (describe)	0	0	0	
16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	9,957,144	9,469,607	10,246,909	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe)	0	0	
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	9,957,144	9,469,607	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds				
30 Total net assets or fund balances (see page 17 of the instructions)	9,957,144	9,469,607		
31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,957,144	9,469,607		

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	9,957,144
2	Enter amount from Part I, line 27a	2	-487,537
3	Other increases not included in line 2 (itemize) <u>Unrealized Gain on Securities</u>	3	0
4	Add lines 1, 2, and 3	4	9,469,607
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	9,469,607

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 See Attached Statement			
b			
c			
d			
e			

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

(i) FMV as of 12/31/89	(j) Adjusted basis as of 12/31/89	(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 0	0	0	0
b 0	0	0	0
c 0	0	0	0
d 0	0	0	0
e 0	0	0	0

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	-55,007
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) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8	3	26,825

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.

(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	533,306	9,380,885	0.056850
2008	695,980	10,501,656	0.066271
2007	601,652	11,642,321	0.051678
2006	567,467	11,113,749	0.051060
2005	391,324	7,444,662	0.052564

2 Total of line 1, column (d)	2	0.278423
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.055685
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	9,625,080
5 Multiply line 4 by line 3	5	535,973
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,324
7 Add lines 5 and 6	7	538,297
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 on page 18.	8	658,672

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

1 a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	2,324
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	2,324
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	2,324
6 Credits/Payments			
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	17,840
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	0
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	17,840
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	15,516
11	Enter the amount of line 10 to be credited to 2011 estimated tax	11	0
			15,516 Refunded

Part VII-A Statements Regarding Activities

	Yes	No
1 a		
b		
c		
d		
e		
2		X
3		X
4 a		X
b	N/A	
5		
6	X	
7	X	
8 a		
b		
9		X
10		X

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 page 20 of the 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?		X		
Website address ▶ na					
14	The books are in care of ▶ Jennifer T. Hirsch CPA	Telephone no ▶	562 596-3252		
Located at ▶ 3152 Kempton Drive Los Alamitos CA					
ZIP+4 ▶ 90720					
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			<input type="checkbox"/>
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No	
See 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 ▶				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 ▶ <input type="checkbox"/>	1b	N/A
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 ▶ 20____, 20____, 20____, 20____		
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 page 22 of the instructions)	2b	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 ▶ 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input checked="" type="checkbox"/> Yes <input 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, 1989; (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)	3b	X
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

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

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

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

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

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

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

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

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No **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? Yes No **7b** X

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
James M Breslauer 5984 Spinnaker Bay Dr Long Beach CA 90803	President 20.00	0	0	0
Elizabeth H Breslauer 5984 Spinnaker Bay Dr Long Beach CA 90803	Sec\Treas 10.00	0	0	0
Frank Parlato 5984 Spinnaker Bay Dr Long Beach CA 90803	Director 1.00	0	0	0
	.00	0	0	0

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

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

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

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

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

Table with 3 columns: (a) Name and address of each person paid more than \$50,000, (b) Type of service, (c) Compensation. All compensation values are 0.

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

Part IX-A Summary of Direct Charitable Activities

Table with 2 columns: Description of activities and Expenses. Line 1 is NA.

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

Table with 2 columns: Description of investments and Amount. Total amount is 0.

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the 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	8,771,171
b	Average of monthly cash balances	1b	177,567
c	Fair market value of all other assets (see page 25 of the instructions)	1c	822,917
d	Total (add lines 1a, b, and c)	1d	9,771,655
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	9,771,655
4	Cash deemed held for charitable activities Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	146,575
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	9,625,080
6	Minimum investment return. Enter 5% of line 5	6	481,254

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

1	Minimum investment return from Part X, line 6	1	481,254
2a	Tax on investment income for 2010 from Part VI, line 5	2a	2,324
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	0
c	Add lines 2a and 2b	2c	2,324
3	Distributable amount before adjustments Subtract line 2c from line 1	3	478,930
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	478,930
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	478,930

Part XII Qualifying Distributions (see page 25 of the 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	658,672
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	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	658,672
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	2,324
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	656,348

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

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

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				478,930
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2010				
a From 2005	29,978			
b From 2006	30,589			
c From 2007	42,393			
d From 2008	181,275			
e From 2009	69,642			
f Total of lines 3a through e	353,877			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 658,672				
a Applied to 2009, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2010 distributable amount				478,930
e Remaining amount distributed out of corpus	179,742			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	533,619			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions		0		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			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) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	29,978			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	503,641			
10 Analysis of line 9				
a Excess from 2006	30,589			
b Excess from 2007	42,393			
c Excess from 2008	181,275			
d Excess from 2009	69,642			
e Excess from 2010	179,742			

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

- 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)

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

Tax year	Prior 3 years			(e) Total
(a) 2010	(b) 2009	(c) 2008	(d) 2007	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
				0
0	0	0	0	0
				0
0	0	0	0	0
				0
				0
				0
				0
				0
				0
				0
				0

- 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 0
- (2)** Value of assets qualifying under section 4942(j)(3)(B)(i) 0
- b** "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed 0
- 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) 0
- (2)** Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) 0
- (3)** Largest amount of support from an exempt organization 0
- (4)** Gross investment income 0

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 page 28 of the instructions.)

- 1 Information Regarding Foundation Managers:**
- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))
-
- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest
-
- 2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**
- Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.
- a** The name, address, and telephone number of the person to whom applications should be addressed
-
- b** The form in which applications should be submitted and information and materials they should include
-
- c** Any submission deadlines
-
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
Abraham Geiger College 633 Third Ave New York NY 10017	none	501c3	General Support	30,000
Alpert Jewish Community Center 3801 E. Willow St. Long Beach CA 90815	none	501c3	General Support	15,000
Aquarium of the Pacific 320 Golden Shore Long Beach CA 90802	none	501c3	General Support	110,000
Assistance League of Long Beach 6220 East Spring Street Long Beach CA 90815	none	501c3	General Support	1,000
Association of the United States Army 9425 Wilson Blvd Arlington VA 22201	none	501c3	General Support	500
Hillel of Greater Long Beach 3801 E. Willow St. Long Beach CA 90815	none	501c3	General Support	35,000
Hillel, The Foundation for Jewish Campus Life 800 8th Street NW Washington DC 20001	none	501c3	General Support	10,000
International Society for Yad Vashem 500 Fifth Avenue, Floor 42 New York NY 10110	none	501c3	General Support	30,000
Israel Center for Excellence 211 E Chicago Street Chicago IL 60611	none	501c3	General Support	10,000
Jewish Community Foundation of Long Beach 3801 E. Willow St. Long Beach CA 90815	none	501c3	General Support	32,000
Jewish Federation of Long Beach 3801 E. Willow St Long Beach CA 90815	none	501c3	General Support	85,036
Total . . . See Attached Statement			▶ 3a	628,536
b Approved for future payment				
Abraham Geiger College 633 Third Ave New York NY 10017	none	501c3	General Support	30,000
Aquarium of the Pacific 320 Golden Shore Long Beach CA 90802	none	501c3	General Support	200,000
Hillel, The Foundation for Jewish Campus Life 800 8th Street NW Washington DC 20001	none	501c3	General Support	20,000
Jewish Community Foundation of Long Beach 3801 E. Willow St. Long Beach CA 90815	none	501c3	General Support	160,000
Ronald McDonald Chanties 765 S Pasadena Ave. Pasadena CA 91105	none	501c3	General Support	200,000
The Washington Institute 1828 L Street NW #1050 Washington DC 20036	none	501c3	General Support	200,000
Total . . . See Attached Statement			▶ 3b	1,020,000

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year
Recipient(s) paid during the year

Name

Long Beach Day Nursery

Street

1548 Chestnut

City

Long Beach

State

CA

Zip Code

90813

Foreign Country

Relationship
noneFoundation Status
501c3

Purpose of grant/contribution

General Support

Amount

1,000

Name

Orange County Community Housing Corporation

Street

1833 E. 17th St., #207

City

Santa Ana

State

CA

Zip Code

92705

Foreign Country

Relationship
noneFoundation Status
501c3

Purpose of grant/contribution

General Support

Amount

26,500

Name

Project Ijtihad

Street

295 Lafayette Str 2nd Floor

City

New York

State

NY

Zip Code

10012

Foreign Country

Relationship
noneFoundation Status
501c3

Purpose of grant/contribution

General Support

Amount

7,500

Name

Ronald McDonald Charities

Street

765 S Pasadena Ave

City

Pasadena

State

CA

Zip Code

91105

Foreign Country

Relationship
noneFoundation Status
501c3

Purpose of grant/contribution

General Support

Amount

75,000

Name

The Washington Institute

Street

1828 L Street NW #1050

City

Washington

State

DC

Zip Code

20036

Foreign Country

Relationship
noneFoundation Status
501c3

Purpose of grant/contribution

General Support

Amount

85,000

Name

Temple Beth-El Bakersfield

Street

2906 Loma Linda Drive

City

Bakersfield

State

CA

Zip Code

93305

Foreign Country

Relationship
noneFoundation Status
501c3

Purpose of grant/contribution

General Support

Amount

15,000

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

World Union of Progressive Judaism

Street

633 Third Avenue

City

New York

State

NY

Zip Code

10017

Foreign Country

Relationship

none

Foundation Status

501c3

Purpose of grant/contribution

General Support

Amount

60,000

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Continuation of Part XV, Line 3b (990-PF) - Grants and Contributions Approved for Future Payment
 Recipient(s) approved for future payments

Name
 SEE-USA
 Street
 211 E Chicago Ave. #1020

City Chicago	State IL	Zip Code 60611	Foreign Country
Relationship none	Foundation Status 501c3		
Purpose of grant/contribution General Support			Amount 10,000

Name
 World Union of Progressive Judiasm
 Street
 633 Third Avenue

City New York	State NY	Zip Code 10017	Foreign Country
Relationship none	Foundation Status 501c3		
Purpose of grant/contribution General Support			Amount 100,000

Name
 World Union of Progressive Judiasm
 Street
 633 Third Avenue

City New York	State NY	Zip Code 10017	Foreign Country
Relationship none	Foundation Status 501c3		
Purpose of grant/contribution General Support			Amount 100,000

Name
 Street

City	State	Zip Code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Name
 Street

City	State	Zip Code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Name
 Street

City	State	Zip Code	Foreign Country
Relationship	Foundation Status		
Purpose of grant/contribution			Amount 0

Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

Index	Check "X" if Sale of Security	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements	Depreciation	Net Gain or Loss			
															Totals		
		Long Term CG Distributions	Amount														
		Short Term CG Distributions	14,488														
			26,824														
1	X	11600 Powseshares Water				11/21/2006	P	2/5/2010	179,218	212,184				-32,948			
2	X	16228 488 Evergreen				2/16/2005	P	2/5/2010	179,000	223,141				-44,141			
3	X	5122 Pimco Diversified				10/24/2005	P	8/2/2010	57,822	56,547				1,075			
4	X	17100 Pimco Diversified				2/17/2008	P	8/2/2010	192,375	190,838				1,539			
5	X	222 Pimco Income				8/18/2010	P	8/2/2010	3	2				1			
6	X	3384 WIF Adv Asset Alloc				2/16/2005	P	8/2/2010	39,578	48,530				-7,952			
7	X	4510 WIF Adv Asset Alloc				2/17/2006	P	8/2/2010	51,414	65,305				-13,891			
8	X	539 Wells Fargo Asset Adv				2/17/2006	P	8/2/2010	6	8				-2			
9	X	188 Wells Fargo Asset Alloc				8/18/2010	P	8/2/2010	2	2				0			
10														0			
									Gross Sales		739,528	Cost, Other Basis and Expenses		794,535	Net Gain or Loss		-55,007
									Totals		0	0		0		0	
									Securities								
									Other sales								

Line 16b (990-PF) - Accounting Fees

		1,733	0	0	0
	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	Jennifer T Hirsch CPA	1,733			
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 16c (990-PF) - Other Fees

		35,262	35,262	0	0
	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)
1	Memill Lynch	35,262	35,262		
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line 23 (990-PF) - Other Expenses

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Amortization. See attached statement	0	0	0	0
2	Filing Fees	485			
3	Bank Fees				
4					
5					
6					
7					
8					
9					
10					
		485	0	0	0

Part II, Line 7 (990-PF) - Other Notes

		125,000	0	125,000	0	125,000	0	0	0
	Borrower's Name	Check "X" if Business	Check "X" if 501(c)3 Org.	Original Amount	Net Balance Due Beginning of Year	Balance Due End of Year	Allowance for Doubtful Accts End of Year	FMV of Other Notes	Security Provided
1	Negeventure Ltd	X		125,000	0	125,000			
2					0				
3					0				
4					0				
5					0				
6					0				
7					0				
8					0				
9					0				
10					0				

Part

	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Purpose of Loan	Consideration Description	Consideration FMV	Relationship
1	7/7/2010	1/7/2011	Prin & Int at Maturity	8.00%	General Use			none
2								
3								
4								
5								
6								
7								
8								
9								
10								

Part II, Line 10b (990-PF) - Investments - Corporate Stock

	Description	Num. Shares/ Face Value	Book Value Beg. of Year	Book Value End of Year	8,394,337	8,678,657	8,678,658	9,296,639
					Book Value End of Year	FMV Beg. of Year	FMV End of Year	
1	Vanguard Dividend Fund	9,440	442,358	525,608	8,394,337	8,678,658	9,296,639	
2	IVA Worldwide	78,320	1,117,155	1,027,120		1,117,155	1,309,512	
3	Delaware Emerging Markets	10,346	140,508	124,368		140,508	165,651	
4	Evergreen Asset	59,073	671,668			671,668		
5	PIMCO Real Return Fund	51,988	550,968	527,425		550,968	590,584	
6	FPA Perennial Fund	3,491	106,991	112,752		106,991	131,958	
7	Columbia Marsico Focused Equity CIA	5,363	102,826	97,570		102,827	121,868	
8	SPDR Gold Trust	7,271	512,942	617,228		512,942	1,008,633	
9	Jennison Natural Resources Fund	9,621	439,391	237,626		439,391	563,039	
10	Artio International Equity Fund	9,990	117,692	179,792		117,692	124,485	
11	PIMCO All Asset Fund	101,576	1,160,003	1,297,135		1,160,003	1,215,870	
12	PIMCO Diversified Income Fund	75,932	1,041,424	845,173		1,041,424	868,670	
13	FPA New Income Fund	184,639	1,838,731	2,020,667		1,838,731	2,003,343	
14	American New World Fund	2,793	131,782	152,319		131,782	152,423	
15	Wells Fargo Advantage Asset Alloc	34,950		503,676			419,755	
16	Powershares Water	6,530	304,218	125,878		304,218	124,021	
17								

Part II, Line 13 (990-PF) - Investments - Other

		750,000	750,000	750,000	750,000
	Item or Category	Basis of Valuation	Book Value Beg. of Year	Book Value End of Year	FMV End of Year
1	Negeventure Ltd	AT COST	750,000	750,000	750,000
2					
3					
4					
5					
6					
7					
8					
9					
10					

Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income

	Kind(s) of Property Sold	CUSIP #	How Acquired	Date Acquired	Date Sold	Totals	Gross Sales Price	Depreciation Allowed	Cost or Other Basis Plus Expense of Sale	Gain or Loss	FMV as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adj. Basis	Gains Minus Excess of FMV Over Adjusted Basis or Losses
	Long Term CG Distributions					698,218			784,535	-98,317	0	0	0	-98,317
	Short Term CG Distributions													
1	11600 PowerShares Water		P	11/21/2008	2/5/2010		179,218	0	212,164	-32,946	0	0	0	-32,946
2	18228 468 Evergreen		P	2/18/2005	2/5/2010		179,000	0	223,141	-44,141	0	0	0	-44,141
3	5123 Pimco Diversified		P	10/24/2005	8/2/2010		57,622	0	56,547	1,075	0	0	0	1,075
4	17100 Pimco Diversified		P	2/17/2006	8/2/2010		192,375	0	190,838	1,539	0	0	0	1,539
5	222 Pimco Income		P	6/18/2010	8/2/2010		3	0	2	1	0	0	0	1
6	3384 WF Adv Asset Alloc		P	2/16/2005	8/2/2010		38,578	0	46,530	-7,952	0	0	0	-7,952
7	4510 WF Adv Asset Alloc		P	2/17/2008	8/2/2010		51,414	0	65,305	-13,891	0	0	0	-13,891
8	539 Wells Fargo Asset Adv		P	2/17/2008	8/2/2010		6	0	8	-2	0	0	0	-2
9	198 Wells Fargo Asset Alloc		P	6/18/2010	8/2/2010		2	0	2	0	0	0	0	0
10							0	0	0	0	0	0	0	0

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Average Hours
1	James M Breslauer		5984 Spinnaker Bay Dr	Long Beach	CA	90803		President	20
2	Elizabeth H Breslauer		5984 Spinnaker Bay Dr	Long Beach	CA	90803		Sec\Treas	10
3	Frank Parlato		5984 Spinnaker Bay Dr	Long Beach	CA	90803		Director	1
4									
5									
6									
7									
8									
9									
10									

Part

	0	0	0	0
	Compensation	Benefits	Expense Account	Explanation
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				