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

OMB No 1545-0052

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 , 2010, and ending

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

DAVID AND ELEANORE RUKIN PHILANTHROPIC
FOUNDATION
182 WEST ALLENDALE AVENUE
ALLENDALE, NJ 07401-1723

A Employer identification number
22-1715380

B Telephone number (see the instructions)
(201) 785-8881

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 ☐

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, column (c), line 16) ☐ Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____

\$ 6,275,113. (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 the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc. received (att sch)				
2 Ck <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	161,519.	161,519.	161,519.	
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10	271,158.			
b Gross sales price for all assets on line 6a	1,831,733.			
7 Capital gain net income (from Part IV, line 2)		271,158.		
8 Net short-term capital gain			271,158.	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit/(loss) (att sch)				
11 Other income (attach schedule)				
See Statement 1	-1,076.			
12 Total. Add lines 1 through 11	431,601.	432,677.	432,677.	
13 Compensation of officers, directors, trustees, etc	81,865.			
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch) See St 2	2,500.			
c Other prof fees (attach sch) See St 3	46,928.			
17 Interest				
18 Taxes (attach schedule)(see instr)				
19 Depreciation (attach sch) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule) See Statement 4	1,359.			
24 Total operating and administrative expenses. Add lines 13 through 23	132,652.			
25 Contributions, gifts, grants paid Part XV	279,420.			279,420.
26 Total expenses and disbursements. Add lines 24 and 25	412,072.	0.	0.	279,420.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	19,529.			
b Net investment income (if negative, enter -0-)		432,677.		
c Adjusted net income (if negative, enter -0-)			432,677.	

REVENUE

ADMINISTRATIVE EXPENSES

SCANNED MAY 23 2011

Part II Balance Sheets		Beginning of year (a) Book Value	End of year	
			(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash — non-interest-bearing	294,513.	218,897.	218,897.
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less. allowance for doubtful accounts			
	4 Pledges receivable			
	Less. allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see the instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less. allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	1,530.		
	10a Investments — U.S. and state government obligations (attach schedule)	539,925.	515,056.	531,541.
	b Investments — corporate stock (attach schedule)	2,706,515.	2,931,326.	3,898,301.
	c Investments — corporate bonds (attach schedule)	1,657,496.	1,555,474.	1,596,779.
	11 Investments — land, buildings, and equipment basis			
LIABILITIES	Less. accumulated depreciation (attach schedule)			
	12 Investments — mortgage loans			
	13 Investments — other (attach schedule)	30,667.	29,595.	29,595.
	14 Land, buildings, and equipment basis			
	Less. accumulated depreciation (attach schedule)			
	15 Other assets (describe)			
	16 Total assets (to be completed by all filers — see instructions. Also, see page 1, item I)	5,230,646.	5,250,348.	6,275,113.
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
NET ASSETS OR FUND BALANCES	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input checked="" type="checkbox"/>			
	24 Unrestricted	5,230,646.	5,250,348.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see the instructions)	5,230,646.	5,250,348.	
	31 Total liabilities and net assets/fund balances (see the instructions)	5,230,646.	5,250,348.	

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	5,230,646.
2 Enter amount from Part I, line 27a	2	19,529.
3 Other increases not included in line 2 (itemize) <u>See Statement 5</u>	3	173.
4 Add lines 1, 2, and 3	4	5,250,348.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	5,250,348.

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 1,831,733.		1,560,575.	271,158.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			271,158.
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>		2	271,158.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	<div style="border: 1px solid black; padding: 2px;"> If gain, also enter in Part I, line 8, column (c) (see the instructions) If (loss), enter -0- in Part I, line 8 </div>		3	271,158.

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

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

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

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

☐ Yes☒ No

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

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2009	234,054.	5,122,721.	0.045689
2008	299,268.	5,680,511.	0.052683
2007	317,213.	6,514,170.	0.048696
2006	302,391.	6,137,741.	0.049267
2005	228,198.	5,967,822.	0.038238

2 Total of line 1, column (d)	2	0.234573
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	0.046915
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	5,906,948.
5 Multiply line 4 by line 3	5	277,124.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	4,327.
7 Add lines 5 and 6	7	281,451.
8 Enter qualifying distributions from Part XII, line 4	8	279,420.

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

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

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instr.)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	8,654.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0.
3 Add lines 1 and 2		3	8,654.
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	8,654.
6 Credits/Payments			
a 2010 estimated tax pmts and 2009 overpayment credited to 2010	6a	5,899.	
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	5,899.	
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	2,755.	
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
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ 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
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T.</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see the instructions) NJ		
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

Part VII-A Statements Regarding Activities (Continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes', attach schedule (see instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>JULIUS EISEN</u> Telephone no <u>(201) 785-8881</u> Located at <u>182 WEST ALLENDALE AVENUE ALLENDALE NJ</u> ZIP + 4 <u>07401-1723</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here <u>N/A</u> 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?	16	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name of the foreign country <u></u>			X

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

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
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 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 <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u> .		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer 'No' and attach statement - see the instructions.)	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. <u>20__</u> , <u>20__</u> , <u>20__</u> , <u>20__</u> .		
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.)	3b	N/A
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

BAA

Form 990-PF (2010)

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions)

☐ Yes ☒ No

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

☐ Yes ☒ No**b** If any answer is 'Yes' to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

N/A

Organizations relying on a current notice regarding disaster assistance check here

☐**c** If the answer is 'Yes' to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?N/A ☐ Yes ☐ No

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

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

6b

X

If 'Yes' to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
BARNETT RUKIN 182 W. ALLENDALE AVENUE ALLENDALE, NJ 07401	Trustee 0	0.	0.	0.
JULIUS AND SUSAN EISEN 182 W. ALLENDALE AVENUE ALLENDALE, NJ 07401	Trustee 0	0.	0.	0.
SLX CAPITAL MANAGEMENT LTD 182 W. ALLENDALE AVENUE ALLENDALE, NJ 07401	Asset Mgmt 0	81,865.	0.	0.

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

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

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 (see instructions). If none, enter "NONE."

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

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

BAA

Form 990-PF (2010)

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	5,709,301.
b Average of monthly cash balances	1b	256,705.
c Fair market value of all other assets (see instructions)	1c	30,896.
d Total (add lines 1a, b, and c)	1d	5,996,902.
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	5,996,902.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	89,954.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	5,906,948.
6 Minimum investment return. Enter 5% of line 5	6	295,347.

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	295,347.
2a Tax on investment income for 2010 from Part VI, line 5	2a	8,654.
b Income tax for 2010 (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	8,654.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	286,693.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	286,693.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	286,693.

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	279,420.
b Program-related investments — total from Part IX-B	1b	
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	279,420.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	279,420.

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				286,693.
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				
b From 2006				
c From 2007				
d From 2008	6,848.			
e From 2009				
f Total of lines 3a through e	6,848.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 279,420.				
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				279,420.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	6,848.			6,848.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
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 instructions			0.	
f Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011				425.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2006				
b Excess from 2007				
c Excess from 2008				
d Excess from 2009				
e Excess from 2010				

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

Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year – see instructions.)**1 Information Regarding Foundation Managers:**

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

None

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

See Statement 6

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

See Statement for Line 2a

c Any submission deadlines

See Statement for Line 2a

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

See Statement for Line 2a

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 SEE ATTACHED SCHEDULE			CHARITABLE	279,420.
Total				3a 279,420.
b Approved for future payment				
Total				3b

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (see the instructions)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	161,519.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			14	-1,076.	
8 Gain or (loss) from sales of assets other than inventory					271,158.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)				160,443.	271,158.
13 Total. Add line 12, columns (b), (d), and (e)				13	431,601.

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
ADLER APHASIA CENTER 60 WEST HUNTER AVENUE MAYWOOD, NJ 07607	GENERAL	\$ 3,500
AKIN 137 N. LARCHMONT BLVD. BOX 140 LOS ANGELES, CA 90004	GENERAL	250
ALDERMERE FARM/TEEN SOCIAL ENTREPRENEUR PROG C/O MAINE COAST HERITAGE TRUST 1 BOWDOIN MILL ISLAND, SUITE 201 TOPSHAM, ME 04086	GENERAL	7,500
AMERICAN FRIENDS OF THE CAMBODIAN TRUST 1675 BROADWAY NEW YORK, NY 10019	GENERAL	1,000
AMERICAN FRIENDS OF LEKET ISRAEL 1402 TEANECK ROAD, #233 TEANECK, NJ 07666-9941	GENERAL	1,800
AMERICAN JEWISH COMMITTEE ROOM 800 NRM 165 E. 56 TH STREET NEW YORK, NY 10126-0103	GENERAL	1,800
AMERICAN JEWISH WORLD SERVICE 45 WEST 36 TH STREET, 11 TH FLOOR NEW YORK, NY 10018-7904	GENERAL	5,150
AMERICAN PADRES FOUNDATION 5 WEST 37 TH STREET, SUITE 802 NEW YORK, NY 10138-1275	GENERAL	500
ANTI-DEFAMATION LEAGUE P.O. BOX 447 TEANECK, NJ 07666	GENERAL	100

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ASPNI AMERICAN SOCIETY FOR PROTECTION OF NATURE IN ISRAEL 28 ARRANDALE AVENUE GREAT NECK, NY 11024-1804	GENERAL	360
ATZUM C/O ELLEN M. SINGER P.O. BOX 252 YOUNGSVILLE, NY 12791	GENERAL	500
BERGEN COUNTY ACADEMIES 327 E. RIDGEWOOD AVENUE PARAMUS, NJ 07652	GENERAL	250
BERGEN COUNTY'S UNITED WAY 6 FOREST AVENUE PARAMUS, NJ 07652	GENERAL	5,000
BOWERY RESIDENT'S COMMITTEE, INC. 324 LAFAYETTE STREET, 8 TH FLOOR NEW YORK, NY 10012	GENERAL	100
CAMDEN - ROCKPORT MIDDLE SCHOOL 34 KNOWLTON STREET CAMDEN, ME 04843	GENERAL	2,550
CAMERA P.O. BOX 35040 BOSTON, MA 02135-9940	GENERAL	1,000
CAPE ELEUTHRA FOUNDATION/ISLAND SCHOOL P.O. BOX 6008 LAWRENCEVILLE, NJ 08648	GENERAL	1,500

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CENTER FOR FOOD ACTION 192-A W. DEMAREST AVENUE ENGLEWOOD, NJ 07631	GENERAL	5,500
CENTER FOR HOLOCAUST & GENOCIDE STUDIES 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430	GENERAL	250
CITY HARVEST 575 EIGHTH AVENUE, 4 TH FLOOR NEW YORK, NY 10018	GENERAL	2,600
COASTAL TRANS 46 SUMMER STREET ROCKLAND, ME 04841	GENERAL	2,700
CORNELL UNIVERSITY P.O. BOX 223623 PITTSBURGH, PA 15251-2623	GENERAL	500
CORPORATE ACCOUNTABILITY INTERNATIONAL 10 MILK STREET, SUITE 610 BOSTON, MA 02108	GENERAL	10,000
CYJ SPROUT LAKE 50 WEST 58 TH STREET, 8 TH FL NEW YORK, NY 10019	GENERAL	360
DOWNTOWN WOMEN'S CENTER 442 S. SAN PEDRO STREET LOS ANGELES, CA 90013	GENERAL	125
EWG THE ENVIRONMENTAL WORKING GROUP 1436 U STREET, NW, SUITE 100 WASHINGTON, DC 20009	GENERAL	50

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FOUNDATION FOR JEWISH CAMP 15 WEST 36 TH STREET NEW YORK, NY 10018	GENERAL	500
FRIENDS OF ISRAEL DISABLED VETERANS P.O. BOX 1548 NEW YORK, NY 10277-1920	GENERAL	180
FRIENDS OF ISRAEL DEFENSE FORCE 350 FIFTH AVENUE NEW YORK, NY 10118	GENERAL	500
GOOD SHEPHERD FOOD BANK P.O. BOX 1807 AUBURN, ME 04211-1807	GENERAL	5,000
GREEN AMERICA P.O. BOX 540 FREDERICKSBURG, VA 22404-9965	GENERAL	100
HABITAT FOR HUMANITY INTERNATIONAL 121 HABITAT STREET P.O. BOX 6439 AMERICUS, GA 31709-6439	GENERAL	1,000
HACKENSACK RIVERKEEPER 231 MAIN STREET HACKENSACK, NJ 07601	GENERAL	100
HARTFORD FOUNDATION 10 COLUMBUS BOULEVARD HARTFORD, CT 06106	GENERAL	500
HAVEMEYER EDIBLE GARDEN C/O JACKIE MERCER 510 RAMAPO VALLEY ROAD MAHWAH, NJ 07430	GENERAL	1,000

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HEIFER INTERNATIONAL P.O. BOX 6021 ALBERT LEA, MN 56007-6621	GENERAL	2,270
HIAS THE HEBREW IMMIGRANT AID SOCIETY 333 7 TH AVENUE, RM 1600 NEW YORK, NY 10001-5019	GENERAL	1,000
HORACE MANN SCHOOL 231 W. 246 STREET RIVERDALE, NY 10471	GENERAL	500
HUDSON RIVER PARK TRUST PIER 40, WEST HOUSTON STREET, 2 ND FL NEW YORK, NY 10014	GENERAL	100
INSTITUTE FOR JEWISH SPIRITUALITY 330 SEVENTH AVENUE, SUITE 1902 NEW YORK, NY 10001	GENERAL	1,000
JERICO PROJECT 245 WEST 29 TH STREET, SUITE 902 NEW YORK, NY 10001	GENERAL	11,750
JEWISH EDUCATION FOR SPECIAL CHILDREN P.O. BOX 361 RIVER EDGE, NJ 07661	GENERAL	250
JUSTIN GERITY DMD TRUST P.O. BOX 129 NEW MILFORD, NJ 07646	GENERAL	500
KNOX COUNTY MEALS ON WHEELS C/O METHODIST CONFERENCE HOME 46 SUMMER STREET ROCKLAND, ME 04841	GENERAL	5,000

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LIGHTHOUSE INTERNATIONAL P.O. BOX 17 NEW YORK, NY 10275-0430	GENERAL	100
MACULAR DEGENERATION RESEARCH 22512 GATEWAY CENTER DRIVE P.O. BOX 1952 CLARKSBURG MD 20871-1952	GENERAL	100
MANHATTANVILLE COLLEGE 2900 PURCHASE STREET PURCHASE, NY 10577-9936	GENERAL	500
MASORTI FOUNDATION FOR CONSERVATIVE JUDAISM IN ISRAEL 475 RIVERSIDE DRIVE, SUITE 832 NEW YORK, NY 10115-0122	GENERAL	100
MERCY CORPS P.O. BOX 2669, DEPT. W PORTLAND, OR 97208-2669	GENERAL	1,000
NAACP P.O. BOX 64983 BALTIMORE, MD 21298-8747	GENERAL	100
NATIONAL KIDNEY FOUNDATION OF NORTHEAST NJ 99 TROY ROAD SUITE 200 EAST GREENBUSH, NY 12061-1027	GENERAL	200
ONE FAMILY FUND P.O. BOX 822732 PHILADELPHIA, PA 19182-2732	GENERAL	1,000
OPEN HEARTS OPEN HOMES C/O BERGEN COUNTY YJCC 605 PASCACK ROAD TOWNSHIP OF WASHINGTON, NJ 07676	GENERAL	2,500

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ORGANIC CONSUMERS ASSOCIATION 6771 S. SILVER HILL DRIVE FINLAND, MN 55603	GENERAL	12,500
ORT AMERICA 75 MAIDEN LANE, 10 TH FL NEW YORK, NY 10038	GENERAL	100
PARTNERS IN HEALTH 888 COMMONWEALTH AVENUE, 3 RD FL BOSTON, MA 02215	GENERAL	5,000
PATHFINDER INTERNATIONAL 9 GALEN STREET, SUITE 217 WATERTOWN, MA 02472	GENERAL	300
PEF ISRAEL ENDOWMENT FUNDS, INC. THE JERUSALEM DEMOCRATIC SCHOOL 317 MADISON AVENUE, SUITE 607 NEW YORK, NY 10017	GENERAL	500
PENQUIS CAP/GOOD NEIGHBOR FUND 262 HARLOW STREET P.O. BOX 1162 BANGOR, MA 04401	GENERAL	5,000
PLANNED PARENTHOOD OF AMERICA P.O. BOX 97166 WASHINGTON, DC 20090-7166	GENERAL	1,000
RAMAPO COLLEGE FOUNDATION 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430-1680	GENERAL	16,200
RAMAPO COLLEGE OF NEW JERSEY 505 RAMAPO VALLEY ROAD MAHWAH, NJ 07430-1680	GENERAL	7,500

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<u>NAME AND ADDRESS</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
RECORDING FOR THE BLIND & DYSLEXIC 20 ROSZEL ROAD PRINCETON, NJ 08540-9983	GENERAL	100
RENSSELAER POLYTECHNIC INSTITUTE P.O. BOX 3164 BOSTON, MA 02241-3164	GENERAL	100
RIVERKEEPER 828 S. BROADWAY TARRYTOWN, NY 10591	GENERAL	100
RUDOLF STEINER FELLOWSHIP COMMUNITY 241 HUNGRY HOLLOW ROAD CHESTNUT RIDGE, NY 10977	GENERAL	2,000
SADDLE RIVER DAY SCHOOL 147 CHESTNUT RIDGE ROAD SADDLE RIVER, NJ 07458	GENERAL	1,100
SAFE PASSAGE P.O. BOX 663 YARMOUTH, ME 04096	GENERAL	250
SAINT BARNABAS BURN FOUNDATION ST BARNABAS MEDICAL CENTER 94 OLD SHORT HILLS ROAD LIVINGSTON, NJ 07039	GENERAL	150
SLOW MONEY 320 WASHINGTON STREET, 4 TH FL BROOKLINE, MA 02445	GENERAL	2,500
SOLOMON SCHECHTER DAY SCHOOL 275 MCKINLEY AVENUE NEW MILFORD, NJ 07646	GENERAL	250

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ST JUDE CHILDREN'S RESEARCH HOSPITAL 501 ST JUDE PLACE MEMPHIS, TN 38105	GENERAL	200
SUSAN G KOMEN FOR THE CURE P.O. BOX 96216 WASHINGTON DC 20090-6216	GENERAL	500
THE ARC/VINALHAVEN'S ARTS & RECREATION CENTER P.O. BOX 213 VINALHAVEN, ME 04863	GENERAL	5,000
THE FORMAN SCHOOL 12 NORFOLK ROAD P.O. BOX 80 LITCHFIELD, CT 06759-0080	GENERAL	1,000
THE KILDONAN SCHOOL 425 MORSE HILL ROAD AMENIA, NY 12501	GENERAL	250
THE MIDNIGHT MISSION 601 S. SAN PEDRO STREET LOS ANGELES, CA 90014	GENERAL	125
THE NAOMI BERRIE DIABETES CENTER 1150 ST NICHOLAS AVENUE NEW YORK, NY 10032	GENERAL	10,250
THE NATURE INSTITUTE 20 MAY HILL ROAD GHENT, NY 12075	GENERAL	500
THE VALLEY HOSPITAL FOUNDATION 223 NORTH VAN DIEN AVENUE RIDGEWOOD, NJ 07450-9982	GENERAL	6,000

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THIRTEEN 450 WEST 33 RD STREET NEW YORK, NY 10001-2605	GENERAL	50
TO DO INSTITUTE P.O. BOX 50 MONKTON, VT 05469	GENERAL	200
UJA FEDERATION OF NEW JERSEY 50 EISENHOWER DRIVE PARAMUS, NJ 07652	GENERAL	98,450
UNITED STATES HOLOCAUST MEMORIAL MUSEUM PO BOX 96360 WASHINGTON, DC 20090-6360	GENERAL	150
UPPER SADDLE RIVER VOL. AMBULANCE CORPS. 378 W. SADDLE RIVER ROAD UPPER SADDLE RIVER, NJ 07458	GENERAL	200
UPPER SADDLE RIVER FIRE DEPT. PO BOX 274 SADDLE RIVER, NJ 07458	GENERAL	250
UPPER SADDLE RIVER PBA LOCAL 218 P.O. BOX 543 SADDLE RIVER, NJ 07458	GENERAL	100
VALLEY HOSPITAL FOUNDATION 223 NORTH VAN DIEN AVENUE RIDGEWOOD, NJ 07450-9982	GENERAL	150
VINALHAVEN LAND TRUST P.O. BOX 268 VINALHAVEN, ME 04863	GENERAL	2,500
VOLUNTEER CENTER OF BERGEN COUNTY 64 PASSAIC STREET HACKENSACK, NJ 07601	GENERAL	500

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WASHINGTON INSTITUTE FOR NEAR EAST POLICY 1828 L STREET NW, SUITE 1050 WASHINGTON, DC 20036	GENERAL	3,400
WHOLE HEALTH CENTER 162 GILBERT FARM ROAD BAR HARBOR, ME 04609	GENERAL	2,500
WILDERNESS FUND FOR KIDS P.O. BOX 355 JOHNSTOWN, NY 12095	GENERAL	200
WOMEN FOR WOMEN INTERNATIONAL GLOBAL SUPPORT CENTER P.O. BOX 9224 CENTRAL ISLIP, NY 11722-9224	GENERAL	500
		<hr/>
		<u>\$279,420</u>

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Federal Statements

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DAVID AND ELEANORE RUKIN PHILANTHROPIC
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Statement 1
Form 990-PF, Part I, Line 11
Other Income

	(a) Revenue per Books	(b) Net Investment Income	(c) Adjusted Net Income
Other Investment Income	\$ -1,076.		
Total	\$ -1,076.	\$ 0.	\$ 0.

Statement 2
Form 990-PF, Part I, Line 16b
Accounting Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ACCOUNTING FEES	\$ 2,500.			
Total	\$ 2,500.	\$ 0.	\$ 0.	\$ 0.

Statement 3
Form 990-PF, Part I, Line 16c
Other Professional Fees

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
INVESTMENT ADVISORY FEES	\$ 46,928.			
Total	\$ 46,928.	\$ 0.	\$ 0.	\$ 0.

Statement 4
Form 990-PF, Part I, Line 23
Other Expenses

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
MISC EXPENSE	\$ 1,359.			
Total	\$ 1,359.	\$ 0.	\$ 0.	\$ 0.

Statement 5
Form 990-PF, Part III, Line 3
Other Increases

BOOK/TAX K-1 ADJUSTMENT				\$ 173.
Total				\$ 173.

DAVID AND ELEANORE RUKIN PHILANTHROPIC
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Statement 6
Form 990-PF, Part XV, Line 2a-d
Application Submission Information

Name of Grant Program:
Name: JULIUS EISEN
Care Of:
Street Address: 182 W ALLENDALE AVENUE
City, State, Zip Code: ALLENDALE, NJ 07401
Telephone:
Form and Content: NO FORM REQUIRED
Submission Deadlines:
Restrictions on Awards: