



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

2010

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

MARTIN D. COHEN FAMILY FOUNDATION

A Employer identification number

23-2294358

Number and street (or P O box number if mail is not delivered to street address)

Room/suite

P.O. BOX 1127

City or town, state, and ZIP code

EASTON, PA 18044-1127

H Check type of organization Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year (from Part II, col (c), line 16) **► \$ 689,210.** J Accounting method. Cash Accrual
 Other (specify) _____

		(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	6,363.		N/A	
	2 Check ► <input type="checkbox"/> if the foundation is not required to attach Sch B				
	Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	26,010.	26,010.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)	-62,916.			
	6a Net gain or (loss) from sale of assets not on line 10				
	Gross sales price for all assets on line 6a	155,369.			
	7 Capital gain net income (from Part IV, line 2)		0.		
	8 Net short-term capital gain				
	9 Income modifications				
	Gross sales less returns and allowances				
	10a Less Cost of goods sold				
	Gross profit or (loss) 2011	863.	863.		STATEMENT 2
	11 Other income	-29,680.	26,873.		
	12 Total. Add lines 1 through 11	0.	0.		0.
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees	STMT 3	6,070.	2,025.	2,025.
	b Accounting fees				
	c Other professional fees				
	17 Interest	STMT 4	2,317.	2,317.	0.
	18 Taxes		2.	2.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	STMT 5	49,740.	23,359.	13,542.
	24 Total operating and administrative expenses. Add lines 13 through 23		58,129.	27,703.	15,567.
	25 Contributions, gifts, grants paid		110,114.		110,114.
	26 Total expenses and disbursements. Add lines 24 and 25		168,243.	27,703.	125,681.
	27 Subtract line 26 from line 12		-197,923.		
	a Excess of revenue over expenses and disbursements				
	b Net investment income (if negative, enter -0-)		0.		
	c Adjusted net income (if negative, enter -0-)			N/A	

g18
6

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
1	Cash - non-interest-bearing			13,042.	13,042.
2	Savings and temporary cash investments		130,238.	49,686.	49,686.
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 ►		22,700.	0.	0.
	Less allowance for doubtful accounts ►				
8	Inventories for sale or use				
9	Prepaid expenses and deferred charges		413.	413.	413.
10a	Investments - U S and state government obligations				
b	Investments - corporate stock	STMT 6	719,958.	603,942.	626,069.
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)		873,309.	667,083.	689,210.
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.	
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		0.	0.	
28	Paid-in or capital surplus, or land, bldg , and equipment fund		0.	0.	
29	Retained earnings, accumulated income, endowment, or other funds		873,309.	667,083.	
30	Total net assets or fund balances		873,309.	667,083.	
31	Total liabilities and net assets/fund balances		873,309.	667,083.	

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	873,309.
2	Enter amount from Part I, line 27a	2	-197,923.
3	Other increases not included in line 2 (itemize) ► <u>TAX EXEMPT INCOME</u>	3	10.
4	Add lines 1, 2, and 3	4	675,396.
5	Decreases not included in line 2 (itemize) ► <u>UNREALIZED INCOME/LOSS</u>	5	8,313.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	667,083.

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 SMITH BARNEY SECURITIES		P	VARIOUS	VARIOUS
b PASS-THROUGH ABERNATHY GROWTH		P	VARIOUS	VARIOUS
c MAYER CAP FUND		P	VARIOUS	VARIOUS
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 147,569.		186,979.	-39,410.	
b		21,278.	-21,278.	
c 7,800.		10,028.	-2,228.	
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F MV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a			-39,410.	
b			-21,278.	
c			-2,228.	
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	-62,916.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8			3	N/A

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

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

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

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

 Yes No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	136,966.	892,696.	.153430
2008	136,684.	1,210,721.	.112895
2007	82,461.	1,411,584.	.058417
2006	162,810.	1,361,057.	.119620
2005	137,593.	1,335,468.	.103030
2 Total of line 1, column (d)			2 .547392
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 .109478
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 747,057.
5 Multiply line 4 by line 3			5 81,786.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 0.
7 Add lines 5 and 6			7 81,786.
8 Enter qualifying distributions from Part XII, line 4			8 125,681.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ► <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 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-) 3 Add lines 1 and 2 4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) 5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0- 6 Credits/Payments. a 2010 estimated tax payments and 2009 overpayment credited to 2010 b Exempt foreign organizations - tax withheld at source c Tax paid with application for extension of time to file (Form 8868) d Backup withholding erroneously withheld 7 Total credits and payments Add lines 6a through 6d 8 Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached 9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed 10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid 11 Enter the amount of line 10 to be Credited to 2011 estimated tax ►	1	0.
2			2	0.
3			3	0.
4			4	0.
5			5	0.
6a	413.		6b	
6c			6d	
7	413.		8	
9			10	413.
11	0.		413. Refunded	►

Part VII-A Statements Regarding Activities

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?	Yes	No
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>		
1c			X
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? b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
4b			
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) ► PA		
8b			X
9	b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation		
10	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
	10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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 ► N/A 13 X

14 The books are in care of ► MARTIN D. COHEN
Located at ► P.O. BOX 1127 EASTON, PA Telephone no ► 610-258-4303
ZIP+4 ► 18044-1127

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A

16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 16 Yes No X

See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ►

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

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

1a During the year did the foundation (either directly or indirectly)

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? Yes No

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? Yes No

(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) Yes No

b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? N/A ►

Organizations relying on a current notice regarding disaster assistance check here

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? Yes 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) N/A 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? Yes No

b If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.) N/A 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 propaganda, or otherwise attempt to influence legislation (section 4945(e))? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No | | |
| (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No | | |
| (3) Provide a grant to an individual for travel, study, or other similar purposes? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | 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)? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | 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? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No | | |
| b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? | | | N/A | 5b | | |
| Organizations relying on a current notice regarding disaster assistance check here | | | <input checked="" type="checkbox"/> | | | |
| 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 | | | |
| If "Yes," attach the statement required by Regulations section 53.4945-5(d). | | | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | 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? | | | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No |
| b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? | | | | N/A | 7b | |

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

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

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

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

10

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 SCHOLARSHIPS	16,000.
2 CONTRIBUTIONS TO CHARITIES	94,114.
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 NONE	0.
2	
All other program-related investments. See instructions	
3 NONE	0.

Total. Add lines 1 through 3 ► 0.

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	661,950.
b	Average of monthly cash balances	1b	96,483.
c	Fair market value of all other assets	1c	0.
d	Total (add lines 1a, b, and c)	1d	758,433.
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	758,433.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	11,376.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	747,057.
6	Minimum investment return. Enter 5% of line 5	6	37,353.

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	37,353.
2a	Tax on investment income for 2010 from Part VI, line 5	2a	
b	Income tax for 2010 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	0.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	37,353.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	37,353.
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	37,353.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes	1a	125,681.
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	
a	Suitability test (prior IRS approval required)	4	125,681.
b	Cash distribution test (attach the required schedule)	5	0.
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	125,681.
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		
6	Adjusted qualifying distributions. Subtract line 5 from line 4		

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				37,353.
2 Undistributed Income, if any, as of the end of 2010			0.	
a Enter amount for 2009 only				
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2010				
a From 2005	72,028.			
b From 2006	95,251.			
c From 2007	12,578.			
d From 2008	136,971.			
e From 2009	136,966.			
f Total of lines 3a through e	453,794.			
4 Qualifying distributions for 2010 from Part XII, line 4 ► \$ 125,681.			0.	
a Applied to 2009, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions) **	125,681.			
d Applied to 2010 distributable amount	0.			0.
e Remaining amount distributed out of corpus	37,353.			37,353.
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:	542,122.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		0.		
b Prior years' undistributed income Subtract line 4b from line 2b				
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	34,675.			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	507,447.			
10 Analysis of line 9				
a Excess from 2006	95,251.			
b Excess from 2007	12,578.			
c Excess from 2008	136,971.			
d Excess from 2009	136,966.			
e Excess from 2010	125,681.			

** SEE STATEMENT 7

Form 990-PF (2010)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a Paid during the year</i> VARIOUS INDIVIDUALS-SEE ATTACHED SCHEDULE	NONE	INDIV	SCHOLARSHIPS	16,000.
VARIOUS ORGANIZATIONS-SEE ATTACHED SCHEDULE	NONE	CHARITY	CHARITIES	94,114.
Total				► 3a 110,114.
<i>b Approved for future payment</i>				
NONE				
Total				► 3b 0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

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****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****8 Gain or (loss) from sales of assets other than inventory****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)

14 26,010.

13 Total. Add line 12, columns (b), (d), and (e)

(See worksheet in line 13 instructions to verify calculations.)

14 863.

18 -62,916.

0. -36,043.

0.

13 -36,043.

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

Line No. Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes)

▼ N/A

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting foundation to a noncharitable exempt organization of

- (1) Cash
 - (2) Other assets

- b Other transactions:**

- (1) Sales of assets to a noncharitable exempt organization**

- (2) Purchases of assets from a noncharitable exempt organization**

- (3) Rental of facilities, equipment, or other assets**

- #### (4) Reimbursement arrangements

- (5) Loans or loan guarantees**

- (6) Performance of services or membership or fundraising solicitations**

- c Sharing of facilities, equipment, mailing lists, other assets, or paid employees**

- d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

- 2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? _____.

Yes No

- b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge.

**Sign
Here**

~~Signature of officer or trustee~~

17/12/11
Date

PRESIDENT

Title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	GEOFFREY B. BORDA		07/05/11		
	Firm's name ► ABRAHAM, BORDA, CORVINO, BUTZ, LAVALVA&CO P		Firm's EIN ►		
Firm's address ► 2857 NAZARETH ROAD EASTON, PA 18045-2749		Phone no (610) 258-5666			

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

MARTIN D. COHEN FAMILY FOUNDATION

Employer identification number

23-2294358

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

MARTIN D. COHEN FAMILY FOUNDATION

Employer identification number

23-2294358

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MARTIN D. COHEN PO BOX 1127 EASTON, PA 18044-1127	\$ 6,363.	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>
		\$ _____	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II if there is a noncash contribution.)</small>

Name of organization

Employer identification number

MARTIN D. COHEN FAMILY FOUNDATION

23-2294358

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

Name of organization

Employer identification number

MARTIN D. COHEN FAMILY FOUNDATION

23-2294358

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	
	(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	
	(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	
	(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

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
ABERNATHY GROWTH	17,844.	0.	17,844.
SMITH BARNEY	8,164.	0.	8,164.
WELLS FARGO	2.	0.	2.
TOTAL TO FM 990-PF, PART I, LN 4	26,010.	0.	26,010.

FORM 990-PF

OTHER INCOME

STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
ABERNATHY GROWTH OTHER INCOME	17.	17.	
APB FINANCIAL GROUP	746.	746.	
MISCELLANEOUS	100.	100.	
TOTAL TO FORM 990-PF, PART I, LINE 11	863.	863.	

FORM 990-PF

ACCOUNTING FEES

STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROFESSIONAL FEES	6,070.	2,025.		2,025.
TO FORM 990-PF, PG 1, LN 16B	6,070.	2,025.		2,025.

MARTIN D. COHEN FAMILY FOUNDATION

23-2294358

FORM 990-PF

TAXES

STATEMENT

4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PASS-THROUGH ABERNATHY GROWTH-FOREIGN TAX	2.	2.		0.
TO FORM 990-PF, PG 1, LN 18	2.	2.		0.

FORM 990-PF

OTHER EXPENSES

STATEMENT

5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OFFICE	1,319.	0.		310.
MISCELLANEOUS	1,397.	0.		1,397.
INVESTMENT DEDUCTIONS	11,524.	11,524.		0.
OUTSIDE SERVICES	35,500.	11,835.		11,835.
TO FORM 990-PF, PG 1, LN 23	49,740.	23,359.		13,542.

FORM 990-PF

CORPORATE STOCK

STATEMENT

6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
INVESTMENTS-SEE ATTACHED DETAIL	603,942.	626,069.
TOTAL TO FORM 990-PF, PART II, LINE 10B	603,942.	626,069.

FORM 990-PF

ELECTION UNDER REGULATIONS SECTION
53.4942(A)-3(D)(2) TO TREAT
EXCESS QUALIFYING DISTRIBUTIONS
AS DISTRIBUTIONS OUT OF CORPUS

STATEMENT 7

THE MARTIN D. COHEN FAMILY FOUNDATION ELECTS TO TREAT EXCESS
QUALIFYING DISTRIBUTIONS OF THE CURRENT YEAR OUT OF CORPUS UNDER
REGULATIONS SECTION 53.4942(A)-3(D)(2).

**The Martin D. Cohen Family Foundation
Donations
January 1, 2010 - December 31, 2010**

Recipient	Amount	Address
Aaron's Project Mayhem	\$ 100	c/o Aaron Maybin LLC 209 Twigs Lane, State College, PA 16801
AI Senavitis, Special Education Fund	50	1516 Sycamore Street, Bethlehem, PA 18017
American Cancer Society	375	3893 Adler Place Suite 170 Bethlehem, PA 18017
American Diabetes Assoc	25	65 E Elizabeth Ave, Suite 502 Bethlehem, PA 18018
American Friends of Aish HaTorah	100	408 South Lake Drive Lakewood, NJ 08701-3167
American Heart Association	100	212 East Broad St Bethlehem, PA 18018
Angel 34 Foundation	100	750 Bushkill Center Road Nazareth, PA 18064
Animal Rescue League	25	P O Box 69 Mohnton, PA 19540
Anti-Defamation League	100	PO Box 96226 Washington DC 20090-6226
ArtsQuest	269	25 West Third St Suite 300 Bethlehem, PA 18015
Athletes in Action	100	Athletes in Action @Rutgers c/o A Morales 1073 Broadway Bethlehem, PA 18015
Building Education Support Teams	100	B E S T P O Box 54 Phillipsburg, NJ 08865
Berks Arts Council	100	P O Box 854 Reading, PA 19603-0854
Best Buddy Walk	100	c/o American Express
Beth Judah Temple	100	Spencer & Pacific Ave PO Box 1183 Wildwood, NJ 08260
Big Brothers/Big Sister of Lehigh Valley	1,000	878 Minesite Road Allentown, PA 18103
Bnai Abraham Synagogue	2,224	1545 Bushkill St Easton, PA 18042
Boys & Girls Club of Bethlehem	275	1430 Fritz Drive Bethlehem, PA 18017
Boys & Girls Club of Easton	50	P O Box 741 Easton, PA 18044-0741
Boys & Girls Club of Sarasota	500	c/o Martin Hurwitz 1045 Gulf of Mexico Unit 602 Longboat Key, FL 34228
Camelot For Children	250	2354 W Emmaus Avenue, Allentown, PA 18103
Casa Guadalupe Center	1,355	Con Rolon, M A 143 Linden Street Allentown, PA 18101
Cathedral Church of the Nativity	25	321 Wyandotte St Bethlehem, PA 18015-1527
Center for Animal Welfare	100	1165 Island Park Road Easton, PA 18042
Charity for Children	100	310 Stoke Park Road Bethlehem, PA 18017 Attn Marie Loser
Civic Theatre of Allentown	150	527 North 19th Street Allentown, PA 18104
Communities in Schools	50	PO Box 722 Allentown, PA 18105-0722
Community Action Center of the L V	100	1337 E 5th Street, Bethlehem, PA 18015
Community Bike Works	100	235 North Madison, Allentown, PA 18102
Congregation Brith Shalom	25	1190 W Macada Rd Bethlehem, PA 18017
County of Northampton Xmas Fund	100	45 North Second Street Easton, PA 18042-3600
Crossing Borders	200	c/o JG Petrucci Attn Jennifer Restrepo 171 Route 173, Suite 201 Asbury, NJ 08802
Downtown Youth Center	1,000	1916 West Hamilton Street Allentown, PA 18104
EAHS PTSA	100	2601 William Penn Highway Easton, PA 18045
East Side Youth Center	250	1140 East Clair Street Allentown, PA 18109-2097
Easton Area Community Center	350	901 Washington Street Easton, PA 18042
Easton Varsity Football	100	EAHS 2601 William Penn Highway Easton, PA 18045
Embrace Your Dreams	200	424 Center St Room 300 Bethlehem, PA 18018
Friends of Etz Hayim	200	PO Box 251 73110 Hania Crete, Greece
Global Maxiofacial Prosthetic Chanty	100	2214 Carleton Street Berkeley, CA 94704
Good Shepherd-Pediatric Endowment Program	2,500	Good Shepherd Capital Campaign 543 St John St Allentown, PA 18103
Good Shepherd Rehabilitation	50	850 So 5th St Allentown, PA 18103
Habitat for Humanity of L V	200	245 North Graham Street, Allentown, PA 18109
Habitude	850	PO Box 9006 Longboat Key, FL 34228
HALO	500	1330 Boylston St Chestnut Hill, MA 02467
Hellertown Area Library	150	409 Constitution Avenue, Hellertown, PA 18055
Institute of Southern Jewish Life	200	PO Box 16528 Jackson, MS 39236
J T Culinary, LLC (U S Veterans)	250	c/o Mr James Lenzi 1187 Amsterdam Ave New York, NY 10027
Jewish Family Service	250	2004 Allen Street Allentown, PA 18104
Jewish Federation of Lehigh Valley	15,000	702 N 22nd Street Allentown, PA 18104-3904
John A Perrucci Memorial Golf Outing	100	235 Frost Avenue Phillipsburg, NJ 08865
Judith's Reading Room	150	PO Box 20711 Lehigh Valley, PA 18002-0711
Juvenile Diabetes Research Fdn	100	East Central PA Branch 225 City Avenue, Suite 104 Bala Cynwyd, PA 19004
Karen Ann Quinlan Hospice	150	99 Spart Avenue Newton, NJ 07860
Lauren's Hope Foundation	150	2157 W Del Road Bath, PA 18014
Lehigh University Athletic Dept	2,500	Lehigh University Development Office 622 Brodhead Ave Bethlehem, PA 18015
Lehigh Valley Chapter of Penn State	75	c/o Darryl M Christman 3746 Byberry Drive Danielsville, PA 18038
Lehigh Valley Health Network	110	Operation SAFE RIDE 1247 Cedar Crest Blvd, Ste 200 Allentown, PA 18103-9921
Leukemia & Lymphoma Society	25	961 Marcon Blvd, Suite 452 Allentown, PA 18109
Louis E Dieruff H S Bank	200	815 North Irving Street, Allentown, PA 18109
Lower Saucon Twp Historical Society	150	P O Box 176 Hellertown, PA 18055
Lustgarten Foundation	100	c/o Enid Meyers 117 North Marshall St Allentown, PA 18104
M D A	100	c/o Ron Kehs 1629 Linda Lane Allentown, PA 18103
Meals on Wheels of Lehigh County	150	4234 Dorney Park Road Allentown, PA 18104
Meals on Wheels of Northampton County	150	4240 Fitch Drive Bethlehem, PA 18020
Men of Manan	300	Bo Tkach Memorial c/o 701 Bridge Street, Suite 205, Lehighton, PA 18235
Mo-Town Grapplers Club	100	PO Box 91 Mornstown, NJ 07963-0091
Monsoon Galleries (Pediatric Cancer)	298	11 East 3rd Street Bethlehem, PA 18015
Moreavian College	2,500	1200 Main Street Bethlehem, PA 18018-6650
Morning Call (Class Sponsorship)	225	NIE Dept 101 North Sixth St PO Box 1260 Allentown, PA 18105-1260

**The Martin D. Cohen Family Foundation
Donations
January 1, 2010 - December 31, 2010**

Recipient	Amount	Address
Muhlenberg College	2,500	2400 Chew Street Allentown, Pa 18104-5586 Attn Deb Kip
Museum of the Southern Jewish Experience	100	PO Box 16528 Jackson, MS 39236-6528 Attn Linda Yuel
N Y Weill Cornell Medical Center	200	PO Box 30813 New York, NY 10117-3506
NAM Knights Motorcycle (Be an Angel)	150	10122 Gum Lane, Breiningsville, PA 18031
Nat'l Museum of Amer Jewish History	200	PO Box 39903 Philadelphia, PA 19106-9860
National Canal Museum	100	30 Centre Square Easton, PA 18042-7743
Naval War College Fdn	450	686 Cushing Road Newport, RI 02841-1213
NCC MDC Scholarship	2,500	3835 Green Pond Road Bethlehem, PA 18020
NG Family Foundation	200	c/o J G Petrucci Co , Inc 171 State Route 173 Suite 201 Asbury, NJ 08802
Northampton Cty Bar Assoc (Makaeya 5K Run)	100	155 South Ninth St Easton, PA 18042-4399
Northampton Cty Bar Assoc (Holiday Hope Chest)	100	155 South Ninth St Easton, PA 18042-4399
Northampton County Historical Society	2,500	101-107 South Fourth St Easton, PA 18042-4505
Northampton County Special Olympics	200	6 Danforth Drive, Easton, PA 18045
Northeast Ministry	1,000	1161 Fritz Drive Bethlehem, PA 18015 Attn Steve Godboldt
Ofanim	100	308 Lancaster Ave , Ste 110, Wynnewood, PA 19096
P-one T's (Special Olympics)	1,005	Special Olympics c/o P-one T's 216 Heather Lane Nazareth, PA 18064
Partners In Education	200	c/o The Express Times P O Box 391 Easton, PA 18044 Attn NIE Dept
PBS 39	600	123 Sesame St Bethlehem, PA 18015-4799 bE
Penn State University	17,150	One Old Main University Park, PA 16802
ProJeCt	5,375	320 Ferry St Easton, PA 18042
Project Child	100	531 Main St Bethlehem, PA 18018
Project Hope/Rose Theadford	150	c/o College Hill Presbyterian Church, Easton, PA 18042
Public Theatre	350	425 Lafayette St , NY, NY 10003
Quota Int'l of Bethlehem Ch Trust	200	PO Box 1906 Bethlehem, PA 18016-1906
Renaissance Fund Scholarship	100	2583 Gateway Drive, Suite 200 State College, PA 16801
Roseto Presbyterian Church	50	210 Garibaldi Avenue Roseto, PA 18013
Saucon Valley Community Center	300	323 Northampton St PO Box 111 Hellertown, PA 18055
Second Harvest Food Bank	100	2045 HARVEST WAY ALLENTOWN, PA 181025
Southern Poverty Law Center	200	400 Washington Ave Montgomery, AL 36104
Special Olympics Bethlehem	250	PO Box 536, Bethlehem, PA 18016
Special Olympics of Lehigh County	200	Park Professional Bldg 2200 Hamilton St, Suite LL-4 Allentown, PA 18104
St Johns United Church of Christ	25	183 So Broad Street Nazareth, PA 18064
St Francis Retreat House	250	3918 Chipman Road Easton, PA 18045-3014
St Jane's C Y O	75	c/o Weiss Construction 3649 Chipman Road Easton, PA 18045
State Theatre	900	453 Northampton Street Easton, PA 18045
Stephen's Place	250	729 Ridge St Bethlehem, PA 18015
Stone Harbor Lions Charities, Inc	50	PO Box 325 Stone Harbor, NJ 08247
Stone Harbor Rescue Squad Inc	25	PO Box 559 Stone Harbor, NJ 08247-0559
Summerbridge	200	LV Summerbridge Moravian Academy 4313 Green Pond Rd Bethlehem, PA 18020
Temple University	2,600	1719 North Broad St Philadelphia, PA 19122
The Barnes Foundation	105	Membership Dept 300 North Latch's Lane Merion PA 19066-9967
The Blue Card, Inc	250	171 Madison Avenue, Ste 1405 NY, NY 10016
The Cancer Support Community	175	Patt,White Charities 5036 Hamilton Blvd Allentown, PA 18106
The Second Mile	2,500	1402 S Atherton St State College, PA 16801
Third Street Alliance	100	41 North Third St Easton, PA 18042
Toys for Tots	250	3045 Avenue B, Bethlehem, PA 18018
United State Holocaust Mem Museum	125	PO Box 90988 Washington, DC 20090-0988
United Way of Greater L V	10,000	2200 Avenue A, 3rd Floor Bethlehem, PA 18017-2189
Uplifting Athletes	100	122 Lasch Football Bldg University Park, PA 16802
Valley Youth House	400	827 Linden Street Allentown, PA 18101
Wall to Wall Youth Basketball	100	c/o Frankie West 1926 10th Street Bethlehem, PA 18020
Wilson AAU Basketball	500	c/o Michael Glovas 590 Browns Drive Easton, PA 18042
Wilson Alumni Association	20	c/o Wilson Area School District 2040 Washington Blvd Easton, PA 18042-3890
Wilson Area High School	53	22nd Street & Washington Blvd , Easton, PA 18042
Wilson Varsity W Club	100	c/o Wilson H S 22nd Street & Washington Blvd , Easton, PA 18042

\$ 94,114

**The Martin D. Cohen Family Foundation
Scholarships
January 1, 2010 - December 31, 2010**

Recipient	Amount	Address
A. Morales	\$ 750	Bethlehem, PA 18015
A. Achey	250	East Stroudsburg, PA 18302
A. Wilhelm	500	Easton, PA 18042-70140
B. Walker	250	Annandale, NJ 08801
B. Serencsits	250	Nazareth, PA 18064
B. Villiano	250	Bangor, PA 18013
C. Hinkle	250	Macungie, PA 18062
C. Cahill	250	Easton, PA 18045
C. Grube	250	California, PA 15419
C. Houck	250	Easton, PA 18040-6526
C. Pulcini	250	Bath, PA 18014
D. Kostishion	500	Bethlehem, PA 18020
D. Gano	250	Easton, PA 18040
E. Nichani	250	Easton, PA 18040
E. Pena	250	Easton, PA 18040
E. Bello	250	Bloomsbury, NJ 08804
E. Usera	250	Stroudsburg, PA 18360
F. Rivera	500	Cresco, PA 18326
G. De Leon	250	Allentown, PA 18104
G. Tineo	250	Allentown, PA 18103
G. Fuentes	250	Whitehall, PA 18052
H. Adinew	250	Bowling Green, OH 43403
H. Hamman	250	Pen Argyl, PA 18072
J. Susko	250	Allentown, PA 18104-4243
J. Datis-Cordero	250	Cherryville, PA 18035
J. Mc Carty	250	Alpha, N.J. 08865
J. Kober	250	Alpha, NJ 08865
J. Quinones	250	Allentown, PA 18103
J. Fernandez	500	Allentown, PA 18109
J. Ortiz	250	Bethlehem, PA 18017
J. Hitchings	250	Bethlehem, PA 18018
J. Fleming	250	Bethlehem, PA 18018
J. Jones	250	Allentown, PA 18109
K. Sosa	250	Allentown, PA 18102
K. Dutan	250	Allentown, PA 18102
K. Custis-Adams	250	Allentown, PA 18109
K. Flok	250	Hellertown, PA 18055
M. Hetrick	250	Walnutport, PA 18088
M. Salazar	250	Allentown, PA 18103
M. Maynard	250	Easton, PA 18042
M. Rodriguez	250	Bethlehem, PA 18015
M. Sanchez	250	Allentown, PA 18103
N. Teada	250	Pen Argyl, PA 18072
N. Feehan	250	Bangor, PA 18013
P. Nichols	250	Bushkill, PA 18324
R. Ford	250	Allentown, PA 18109
R. Butler, Jr.	500	Allentown, PA 18102
R. Berro	250	Allentown, PA 18109
S. Hauer	250	Easton, PA 18042
S. Battle-Privott	250	Easton, PA 18042
S. Holzer	250	Allentown, PA 18103
S. Cruz	250	Allentown, PA 18106

**The Martin D. Cohen Family Foundation
Scholarships
January 1, 2010 - December 31, 2010**

Recipient	Amount	Address
T. Lushinsky	250	Bethlehem, PA 18017
T. Prodes	250	Easton, PA 18045
V. Fraser	250	Bath, PA 18014-1118
V. Gunther	250	Stroudsburg, PA 18360
Z. Sejdic	250	Bethlehem, PA 18018
	<u>\$ 16,000</u>	

Martin D. Cohen Family Foundation
EIN 23-2294358
12/31/2010

Attachment to 990-PF - Part II - Line 10 - Investments

Description	# Shares	Begin of Year Cost(\$)	End of Year Cost(\$)	FMV(\$)
Stocks:				
Altria	300 000	5,938	5,938	7,386
Berkshire	1350 000	54,367	54,367	108,149
Clorox Company	200.000	-	13,490	12,656
Eli Lilly	350.000	-	12,468	12,264
Fairpoint Communications	20.000	174	174	0
First Energy Corp	350.000	-	12,826	12,957
Frontier Communications	264 000	-	2,318	2,569
Fulton Financial	4000.000	187,444	57,764	41,360
Kimberly Clark Corp	200 000	-	12,682	12,608
Mack Cali Realty	400 000	-	13,484	13,224
Nucor	300.000	-	11,649	13,146
PPL Corporation	950 000	28,006	28,006	25,004
Phillip Morris	300.000	13,529	13,529	17,559
Verizon	0 000	37,389	-	-
	8984 000	326,847	238,695	278,882
Funds:				
First Eagle Global	717.218	28,366	28,614	32,748
Mayer Cap High Alpha Fund	639.890	73,940	63,912	41,718
	1357.108	102,306	92,526	74,466
Partnership Interests:				
Abernathy Group Growth	N/A	290,805	272,721	272,721
Total Investments	10341.108	719,958	603,942	626,069

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization MARTIN D. COHEN FAMILY FOUNDATION	Employer identification number 23-2294358
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 1127	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. EASTON, PA 18044-1127	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MARTIN D. COHEN

- The books are in the care of ► **P.O. BOX 1127 EASTON, PA - 18044-1127**

Telephone No. ► **610-258-4303**

FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until

AUGUST 15, 2011, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

► calendar year **2010** or► tax year beginning _____, and ending _____.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return

 Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	413.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2011)