Amended

Form **990-PF**

Department of the Treasury
Internal Revenue Service

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

1012

OMB No 1545-0052

2010

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements.

STATUTE UNIT
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APR 03 2014
IPR BRANCH
OGDEN

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

APR 04 '14
No statute issue

Name of foundation
BARBARA AND SANFORD H. ORKIN FOUNDATION,

Number and street (or P O box number if mail is not delivered to street address): 3050 PEACHTREE ROAD
Room/suite: 530

City or town, state, and ZIP code: ATLANTA, GA 30305

A Employer identification number: 58-1451650

B Telephone number: 4042312333

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, col. (c), line 16)* ▶$ 8,246,372.

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis.)

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Part I	**Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue 1	Contributions, gifts, grants, etc., received	3,059,816.		N/A	
2	Check ▶ ☐ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	2,775.	2,775.		STATEMENT 1
4	Dividends and interest from securities	148,437.	148,437.		STATEMENT 2
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	222,471.			
b	Gross sales price for all assets on line 6a 3,539,852.				
7	Capital gain net income (from Part IV, line 2)		222,471.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss)				
11	Other income	-9,657.	-9,657.		STATEMENT 3
12	**Total.** Add lines 1 through 11	3,423,842.	364,026.		
Operating and Administrative Expenses 13	Compensation of officers, directors, trustees, etc	0.	0.		0.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees			MAR 3 1 2014	
b	Accounting fees				
c	Other professional fees STMT 4	29,344.	29,344.		0.
17	Interest				
18	Taxes STMT 5	1,304.	1,304.		0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses STMT 6	27,741.	26,463.		0.
24	**Total operating and administrative expenses.** Add lines 13 through 23	58,389.	57,111.		0.
25	Contributions, gifts, grants paid	313,195.			313,195.
26	**Total expenses and disbursements.** Add lines 24 and 25	371,584.	57,111.		313,195.
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	3,052,258.			
b	**Net investment income** (if negative, enter -0-)		306,915.		
c	**Adjusted net income** (if negative, enter -0-)			N/A	

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12-07-10 LHA **For Paperwork Reduction Act Notice, see the instructions.**

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	Part II	**Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only.	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	9,054.	2,332.	2,332.
	2	Savings and temporary cash investments	169,880.	472,476.	472,476.
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons			
	7	Other notes and loans receivable ▶ Less: allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments - U.S and state government obligations			
	b	Investments - corporate stock STMT 8	49,485.	2,888,223.	4,016,625.
	c	Investments - corporate bonds			
	11	Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	12	Investments - mortgage loans			
	13	Investments - other STMT 9	4,885,269.	3,575,194.	3,754,939.
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers)	5,113,688.	6,938,225.	8,246,372.
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	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	5,113,688.	6,938,225.	
	30	**Total net assets or fund balances**	5,113,688.	6,938,225.	
	31	**Total liabilities and net assets/fund balances**	5,113,688.	6,938,225.	

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	5,113,688.
2	Enter amount from Part I, line 27a	2	3,052,258.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	8,165,946.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 7	5	1,227,721.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	6,938,225.

Part IV Capital Gains and Losses for Tax on Investment Income

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

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e	3,539,852.		3,499,237.	222,471.

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col. (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col (j), if any	
a				
b				
c				
d				
e				222,471.

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 } 2 222,471.

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	436,702.	4,719,305.	.092535
2008	437,473.	6,531,138.	.066983
2007	450,883.	7,849,716.	.057439
2006	448,048.	6,170,533.	.072611
2005	433,464.	5,914,479.	.073289

2	Total of line 1, column (d)	2	.362857
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	.072571
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	6,139,172.
5	Multiply line 4 by line 3	5	445,526.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	3,069.
7	Add lines 5 and 6	7	448,595.
8	Enter qualifying distributions from Part XII, line 4	8	313,195.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter ______ (attach copy of letter if necessary-see instructions) b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			1	6,138.
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	6,138.
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	6,138.
6 Credits/Payments:				
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	5,670.		
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	5,670.
8 Enter any **penalty** for underpayment of estimated tax Check here ☐ 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** SEE STATEMENT 10 ▶			9	468.
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** ▶	**Refunded** ▶		11	

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?	1b		X
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.*			
c Did the foundation file **Form 1120-POL** for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		X
If "Yes," attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
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?	5		X
If "Yes," attach the statement required by General Instruction T.			
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?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year?	7	X	
If "Yes," complete Part II, col. (c), and Part XV.			
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ GA			
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*	8b	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
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?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ SANFORD ORKIN Telephone no ▶404-231-2333

Located at ▶3050 PEACHTREE RD, STE 530, ATLANTA, GA ZIP+4 ▶30305

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

			Yes	No
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		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

			Yes	No
	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	1b		
	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))? ☐ Yes ☒ No

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

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

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? ☐ Yes ☒ No

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

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

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** No: X

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

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A **7b**

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation (If not paid, enter -0-)	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
SANFORD ORKIN 3050 PEACHTREE RD, STE 530 ATLANTA, GA 30305	PRES. 0.50	0.	0.	0.
BARBARA ORKIN 3050 PEACHTREE RD, STE 530 ATLANTA, GA 30305	VP 0.50	0.	0.	0.
HAROLD ABRAMS 1100 PEACHTREE ST. #2800 ATLANTA, GA 30309	SEC. 0.50	0.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶ 0

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

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

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

Total number of others receiving over $50,000 for professional services ▶ 0

Part IX-A Summary of Direct Charitable Activities

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

Part IX-B Summary of Program-Related Investments

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	5,433,965.
b	Average of monthly cash balances	1b	798,697.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	6,232,662.
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	6,232,662.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	93,490.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	6,139,172.
6	**Minimum investment return.** Enter 5% of line 5	6	306,959.

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	306,959.
2a	Tax on investment income for 2010 from Part VI, line 5 — 2a: 6,138.		
b	Income tax for 2010. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	6,138.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	300,821.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	300,821.
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	300,821.

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	313,195.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	313,195.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	313,195.

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					300,821.
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only				0.	
b Total for prior years: _____, _____, _____			0.		
3 Excess distributions carryover, if any, to 2010:					
a From 2005	146,456.				
b From 2006	151,929.				
c From 2007	71,886.				
d From 2008	118,763.				
e From 2009	201,671.				
f **Total** of lines 3a through e		690,705.			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $	313,195.				
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					300,821.
e Remaining amount distributed out of corpus		12,374.			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)		0.			0.
6 **Enter the net total of each column as indicated below:**					
a Corpus. Add lines 3f, 4c, and 4e Subtract line 5		703,079.			
b Prior years' undistributed income. Subtract line 4b from line 2b			0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0.		
d Subtract line 6c from line 6b Taxable amount - see instructions			0.		
e Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount - see instr				0.	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011					0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)		0.			
8 Excess distributions carryover from 2005 not applied on line 5 or line 7		146,456.			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		556,623.			
10 Analysis of line 9:					
a Excess from 2006	151,929.				
b Excess from 2007	71,886.				
c Excess from 2008	118,763.				
d Excess from 2009	201,671.				
e Excess from 2010	12,374.				

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

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

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

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

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

1 Information Regarding Foundation Managers:

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

SANFORD ORKIN

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number of the person to whom applications should be addressed.

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

c Any submission deadlines.

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient 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 STATEMENT 13				
Total . . . ▶ 3a				313,195.
b *Approved for future payment*				
NONE				
Total . . . ▶ 3b				0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion 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			14	2,775.	
4 Dividends and interest from securities			14	148,437.	
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	-9,657.	
8 Gain or (loss) from sales of assets other than inventory			18	222,471.	
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)		0.		364,026.	0.

13 Total. Add line 12, columns (b), (d), and (e) 13 364,026.

(See worksheet in line 13 instructions to verify calculations)

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

			Yes	No
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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

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		

Sign Here

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.

▶ Signature of officer or trustee — Date 13/6/14 — ▶ Title PRESIDENT

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
JAMES J. LOWRY	CPA	3.4.14		P01231359

Firm's name ▶ SHO INVESTMENT MANAGEMENT COMPANY — Firm's EIN ▶

Firm's address ▶ 3050 PEACHTREE RD, NW, SUITE 530
ATLANTA, GA 30305 — Phone no 404-231-2333

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

Schedule of Contributors

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

OMB No 1545-0047

2010

Name of the organization	**Employer identification number**
BARBARA AND SANFORD H. ORKIN FOUNDATION,	58-1451650

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 foundation

Check 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).

Name of organization	Employer identification number
BARBARA AND SANFORD H. ORKIN FOUNDATION,	58-1451650

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SANFORD H. ORKIN 3050 PEACHTREE ROAD, NW ATLANTA, GA 30305	$ 799,470.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
2	SANFORD H. ORKIN CHARITABLE REMAINDER TRUST 3050 PEACHTREE ROAD, NW ATLANTA, GA 30305	$ 1,119,380.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
3	SHERRI ORKIN SORIANO CHARITABLE REMAINDER TRUST 3050 PEACHTREE ROAD, NW ATLANTA, GA 30305	$ 169,024.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
4	LAURIE ORKIN GINBURG CHARITABLE REMAINDER TRUST 3050 PEACHTREE ROAD, NW ATLANTA, GA 30305	$ 172,473.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution.)

Name of organization

BARBARA AND SANFORD H. ORKIN FOUNDATION,

Employer identification number

58-1451650

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
1	13,500 COMMON SHARES ALLIED WORLD ASSURANCE	$ 799,470.	11/18/10
2	SEE ATTACHED STATEMENT	$ 410,919.	10/20/10
3	SEE ATTACHED STATEMENT	$ 132,781.	10/20/10
4	SEE ATTACHED STATEMENT	$ 139,832.	10/20/10
		$	
		$	

Name of organization	Employer identification number
BARBARA AND SANFORD H. ORKIN FOUNDATION,	58-1451650

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

CONTINUATION FOR 990-PF, PART IV

BARBARA AND SANFORD H. ORKIN FOUNDATION, 58-1451650 PAGE 1 OF 1

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold, e g , real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	SEE ATTACHED STATEMENT	P	VARIOUS	VARIOUS
b	SEE ATTACHED STATEMENT	P	VARIOUS	VARIOUS
c	SALE OF ACADIAN; NON US EQUITY	P	02/28/07	11/29/10
d	SALE OF FAIRHOLME	P	05/31/07	07/31/10
e	PASSTHROUGH FROM K-1	P	VARIOUS	VARIOUS
f	PASSTHROUGH FROM K-1	P	VARIOUS	VARIOUS
g	PASSTHROUGH FROM K-1	P	VARIOUS	VARIOUS
h	PASSTHROUGH FROM K-1	P	VARIOUS	VARIOUS
i	CAPITAL GAINS DIVIDENDS			
j				
k				
l				
m				
n				
o				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	644,948.		577,732.	67,216.
b	1,273,843.		1,284,354.	-10,511.
c	637,273.		637,151.	122.
d	977,937.		1,000,000.	-22,063.
e				162,171.
f				-16,766.
g				12,642.
h				23,809.
i	5,851.			5,851.
j				
k				
l				
m				
n				
o				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col (k), but not less than "-0-")
	(i) F M V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col. (j), if any	
a				67,216.
b				-10,511.
c				122.
d				-22,063.
e				162,171.
f				-16,766.
g				12,642.
h				23,809.
i				5,851.
j				
k				
l				
m				
n				
o				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter "-0-" in Part I, line 7 }	2	222,471.
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

BARBARA AND SANFORD H. ORKIN FOUNDATION, INC 58-1451650

AMENDED RETURN

FORM 990-PF IS BEING AMENDED FOR THE ADDITION OF A SCHEDULE K-1. THE GS ANCHORAGE ILLIQUID OPPORTUNIES ACCESS FUND OFFSHORE HOLDINGS, L.P. (TIN: 98-0649377) SCHEDULE K-1 ARRIVES AFTER THE EXTENDED DUE DATE FOR THE RETURN AND SHOWS A SMALL DEDUCTION AS THE ONLY ENTRY IN PART III OF THE FORM. A RECENT REVIEW OF THE SCHEDULE K-1 REVEALED OVERLOOKED INFORMATION WHICH REQUIRED DISCLOSURES OF PASSIVE FOREIGN INCOME COMPANIES AND TRANSFER OF PROPERTY TO A FOREIGN CORPORATION. ADDITIONALLY IT WAS DISCLOSED THAT INCOME FROM THE PFIC WAS NOT INCLUDED ON THE SCHEDULE K-1. THE DISCLOSURES AND THE ADDITONAL INCOME HAS BEEN ADDED TO THE RETURN.

ALSO CHANGED FROM THE ORIGINAL RETURN IS THE AMOUNT ON FORM 990-PF, PART 1, LINE 1. THE AMOUJNT HAS BEEN CHANGED FROM DONATED COST BASIS TO DONATED FAIR MARKET VALUE IN ORDER TO TIE TO THE AMOUNT ON SCHEDULE B. AN ADJUSTING ENTRY HAS BEEN ADDED TO FORM 990-PF, PART III. LINE 5 TO RECONCILE THE FAIR MARKET VALUE DONATION TO THE COST BASIS BOOK VAVLUE NET ASSETS.

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

SOURCE	AMOUNT
GOLDMAN SACHS EQ AND FI ACCT - OID	2,422.
OTHER INTEREST	353.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	2,775.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
ANCHORAGE ILLIQUID	24,387.	32.	24,355.
GOLDMAN SACHS BROKERAGE	129,901.	5,819.	124,082.
TOTAL TO FM 990-PF, PART I, LN 4	154,288.	5,851.	148,437.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
ORDINARY LOSS FROM PASSTHROUGHS	-37,172.	-37,172.	
MISCELLANEOUS INCOME	21,102.	21,102.	
FEDERAL TAX REFUND	6,413.	6,413.	
TOTAL TO FORM 990-PF, PART I, LINE 11	-9,657.	-9,657.	

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT ADVISORY FEES	28,361.	28,361.		0.
ANCHORAGE ILLIQUID K-1	983.	983.		0.
TO FORM 990-PF, PG 1, LN 16C	29,344.	29,344.		0.

FORM 990-PF TAXES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	1,304.	1,304.		0.
TO FORM 990-PF, PG 1, LN 18	1,304.	1,304.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NON DEDUCTIBLE FROM PASSTHROUGHS	767.	0.		0.
OTHER PORTFOLIO DEDUCTIONS	24,205.	24,205.		0.
INVESTMENT INTEREST EXPENSE	2,258.	2,258.		0.
OTHER EXPENSES	511.	0.		0.
TO FORM 990-PF, PG 1, LN 23	27,741.	26,463.		0.

FORM 990-PF OTHER DECREASES IN NET ASSETS OR FUND BALANCES STATEMENT 7

DESCRIPTION	AMOUNT
COST/FMV DIFFERENCE ON CONTRIBUTED SECURITIES	1,227,721.
TOTAL TO FORM 990-PF, PART III, LINE 5	1,227,721.

FORM 990-PF CORPORATE STOCK STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
GS BROKERAGE	74,376.	656,499.
GSAM: LARGE CAP VALUE	145,727.	147,988.
GSAM: LARGE CAP GROWTH	147,150.	147,802.
GS EQUITIES & FIXED INCOME: EQUITIES	2,520,970.	3,064,336.
TOTAL TO FORM 990-PF, PART II, LINE 10B	2,888,223.	4,016,625.

FORM 990-PF OTHER INVESTMENTS STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
CHATHAM INVESTMENT FUND QP II	COST	209,756.	209,756.
FULCRUM FUND	FMV	308,175.	325,134.
GS LIBERTY HARBOR I	FMV	1,000,000.	1,132,020.
GS ANCHORAGE ILLIQUID OPPORTUNITES	FMV	186,529.	196,518.
GS EQUITIES & FIXED INCOME: FIXED INCOME	COST	842,675.	835,997.
GS EQUITIES & FIXED INCOME: OTHER	COST	1,028,059.	1,055,514.
TOTAL TO FORM 990-PF, PART II, LINE 13		3,575,194.	3,754,939.

FORM 990-PF INTEREST AND PENALTIES STATEMENT 10

TAX DUE FROM FORM 990-PF, PART VI	468.
LATE PAYMENT INTEREST	43.
LATE PAYMENT PENALTY	80.
TOTAL AMOUNT DUE	591.

FORM 990-PF LATE PAYMENT PENALTY STATEMENT 11

DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	05/15/11	468.	468.	34	80.
DATE FILED	03/15/14		468.		
TOTAL LATE PAYMENT PENALTY					80.

FORM 990-PF LATE PAYMENT INTEREST STATEMENT 12

DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	05/15/11	468.	468.	.0400	138	7.
INTEREST RATE CHANGE	09/30/11	0.	475.	.0300	897	36.
DATE FILED	03/15/14		511.			
TOTAL LATE PAYMENT INTEREST						43.

FORM 990-PF

GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

STATEMENT 13

RECIPIENT NAME AND ADDRESS	RECIPIENT RELATIONSHIP AND PURPOSE OF GRANT	RECIPIENT STATUS	AMOUNT
AHAVATH ACHIM CONGREGATION 600 PEACHTREE BATTLE ATLANTA, GA 30327	RELIGIOUS	501(C)(3)	25,770.
AMERICAN JEWISH COMMITTEE 3525 PIEDMONT ROAD, NE ATLANTA, GA 30305	CIVIC ORGANIZATION	501(C)(3)	5,000.
AMIT PROGRAM 6255 BARFIELD ROAD, SUITE 100 ATLANTA, GA 30328	EDUCATION	501(C)(3)	250.
ATLANTA SYMPHONY ORCHESTRA 1280 PEACHTREE STREET, NE ATLANTA, GA 30309	CIVIC ORGANIZATION	501(C)(3)	1,750.
BOY SCOUTS OF AMERICA 1800 CIRCLE 75 PARKWAY, SE ATLANTA, GA 30339	CIVIC ORGANIZATION	501(C)(3)	2,500.
CITY OF HOPE 1500 EAST DUARTE STREET DUARTE, CA 91010	MEDICAL RESEARCH	501(C)(3)	5,000.
EPSTEIN SCHOOL 335 COLEWOOD WAY, NW ATLANTA, GA 30328	EDUCATION	501(C)(3)	1,800.
HIGH MUSEUM OF ART 1280 PEACHTREE STREET, NE ATLANTA, GA 30309	ART ORGANIZATION	501(C)(3)	15,000.

HOSPICE ATLANTA 5775 GLENRIDGE DRIVE, SUITE E200 ATLANTA, GA 30328	CIVIC ORGANIZATION	501(C)(3)	5,000.
JEWISH FAMILY & CAREER SERVICES 4519 CHAMBLEE DUNWOODY ROAD ATLANTA, GA 30338	CIVIC ORGANIZATION	501(C)(3)	1,000.
JEWISH FEDERATION OF GREATER ATLANTA 1440 SPRING STREET, NW ATLANTA, GA 30309	CIVIC ORGANIZATION	501(C)(3)	126,500.
MARCUS JEWISH COMMUNTIY CENTER OF ATLANTA 5342 TILLY MILL ROAD DUNWOODY, GA 30338	CIVIC ORGANIZATION	501(C)(3)	500.
SARASOTA MANATEE JEWISH FEDERATION 580 MCINTOSH ROAD SARASOTA, FL 34232	CIVIC ORGANIZATION	501(C)(3)	2,500.
THE ARCH FOUNDATION 394 SOUTH MILLEDGE AVE ATHENS, GA 30302	EDUCATION	501(C)(3)	45,000.
THE WEBER SCHOOL 6751 ROSWELL ROAD ATLANTA, GA 30328	EDUCATION	501(C)(3)	50,000.
VAN WEZEL FOUNDATION, INC 777 NORTH TAMIAMI TRAIL SARASOTA, FL 34232	ARTS ORGANIZATION	501(C)(3)	2,500.
WEINSTEIN HOSPICE 3150 HOWELL MILL ROAD NW ATLANTA, GA 30327	CIVIC ORGANIZATION	501(C)(3)	1,000.
WILLIAM BREMAN JEWISH HERITAGE MUSEUM 1440 SPRING STREET NW ATLANTA, GA 30309	CIVIC ORGANIZATION	501(C)(3)	2,500.

WILLIAM BREMAN JEWISH HOME 3150 HOWELL MILL ROAD NW ATLANTA, GA 30327	CIVIC ORGANIZATION	501(C)(3)	2,500.
ANTI DEFAMATION LEAGUE 3490 PIEDMONT ROAD ATLANTA, GA 30305	CIVIC ORGANIZATION	501(C)(3)	7,500.
ATLANTA SYMPHONY ORCHESTRA 1280 PEACHTREE STREET, NE ATLANTA, GA 30309	ARTS ORGANIZATION	501(C)(3)	1,500.
ATLANTA JEWISH FILM FESTIVAL 3525 PIEDMONT ROAD, NE ATLANTA, GA 30305	CIVIC ORGANIZATION	501(C)(3)	3,000.
HADASSAH 47 PERIMETER CENTER EAST ATLANTA, GA 30346	CIVIC ORGANIZATION	501(C)(3)	500.
HUNGER WALK/ATLANTA COMMUNITY FOOD BANK 732 JOSEPH E LOWRY BLVD ATLANTA, GA 30318	CIVIC ORGANIZATION	501(C)(3)	350.
RINGLING COLLEGE LIBRARY ASSOCIATION 3178 REGATTA DRIVE SARASOTA, FL 34231	EDUCATIONAL	501(C)(3)	1,200.
THE DAVIS ACADEMY 8105 ROBERTS DRIVE ATLANTA, GA 30350	EDUCATIONAL	501(C)(3)	2,500.
UNIVERSITY OF WYOMING FOUNDATION 1200 EAST IVINSON STREET LARAMIE, WY 82070	EDUCATIONAL	501(C)(3)	500.
YOUNG AUDIENCES 115 EAST 92ND STREET NEW YORK, NY 10128	ARTS EDUCATION	501(C)(3)	75.
TOTAL TO FORM 990-PF, PART XV, LINE 3A			313,195.

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No 1545-0150

For IRS Use Only
Received by
Name
Telephone
Function
Date / /

Part I **Power of Attorney**

Caution: *A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.*

1 **Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
BARBARA AND SANFORD H. ORKIN FOUNDATION,
3050 PEACHTREE ROAD, NO. 530
ATLANTA, GA 30305

Taxpayer identification number(s) 58-1451650

Daytime telephone number 4042312333

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact.

2 **Representative(s)** must sign and date this form on page 2, Part II.

Name and address
JAMES J. LOWRY
3050 PEACHTREE ROAD, NW, SUITE 530
ATLANTA, GA 30305-2296

CAF No. 6505-82252R
PTIN
Telephone No. 404-231-2333
Fax No. 404-231-2187

Check if to be sent notices and communications ☐
Check if new: Address ☐ Telephone No. ☐ Fax No ☐

Name and address

CAF No.
PTIN
Telephone No.
Fax No.

Check if to be sent notices and communications ☐
Check if new: Address ☐ Telephone No ☐ Fax No. ☐

Name and address

CAF No.
PTIN
Telephone No
Fax No

Check if new Address ☐ Telephone No ☐ Fax No ☐

to represent the taxpayer before the Internal Revenue Service for the following matters

3 **Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
EXCISE TAX	990 PF	2009-2013

4 **Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ▶ ☐

5 **Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized: (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230) An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230 A registered tax return preparer may only represent taxpayers to the extent provided in section 10 3(f) of Circular 230 See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner)

List any specific deletions to the acts otherwise authorized in this power of attorney:

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document If you **do not** want to revoke a prior power of attorney, check here .... ▶ ☐
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature

3/6/14
Date

PRESIDENT
Title (if applicable)

SANFORD H. ORKIN
Print Name

PIN Number

BARBARA AND SANFORD H. ORKIN FOUNDATION,
Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service,
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service,
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below
b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
d Officer - a bona fide officer of the taxpayer's organization.
e Full-Time Employee - a full-time employee of the taxpayer.
f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U S C 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.**
i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10 4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.**
k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10 7(d) of Circular 230 See instructions for Part II for additional information and requirements
r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e))

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable) See instructions for Part II for more information.	Signature	Date
B	GA, FL	GA 017520		3·4·14